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Government
of Canada

Gouvernement
du Canada

Government
Publications

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2006

Volume III

**Additional
Information and
Analyses**

Canada 



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada 2006

Volume III

**Additional
Information and
Analyses**

Canada

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VOLUME III

2005-2006

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the Accounts of Canada, maintained by the Receiver General; and
- The detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

SECTION 1

2005-2006

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimate and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Canadian Grain Commission's financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintains standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain

accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2006 and the results of operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

The costing model has been in place for five years and will assist in the costing of fees to comply with *User Fees Act* requirements.

Approved by:

CHRIS HAMBLIN
Chief Commissioner

June 19, 2006

SHARON McSHANE
Chief Financial Officer

June 16, 2006

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year	473	(4,068)	319	(5,514)
Add: items not requiring use of funds	2,199	3,309	1,700	2,504
Operating (use) source of funds	2,672	(759)	2,019	(3,010)
Less: items requiring use of funds				
Net capital acquisitions	2,545	2,062	1,892	2,962
Net other assets and liabilities		(3,070)		1,731
Authority provided (used)	127	249	127	(7,703)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2006	2005
Credit (debit) balance in the accumulated net charge against the Fund's authority	(8,296)	(12,165)
Add: PAYE charges against the appropriate account after March 31	(3,502)	616
Less: amounts credited to the appropriation account after March 31	127	127
Net authority used (provided), end of year	(11,925)	(11,676)
Authority limit	2,000	2,000
Unused authority carried forward	13,925	13,676

Canadian Grain Commission Revolving Fund—Continued

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the statement of financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2006 and the statements of operations, change in excess of financial assets over liabilities, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2006 and the results of its operations and its change in excess of financial assets over liabilities and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 19, 2006

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2006	2005
ASSETS		
Financial assets		
Accumulated net charge against the Fund's authority (Note 8)	8,296	12,165
Accounts receivable (Note 3)	5,008	5,382
	<u>13,304</u>	<u>17,547</u>
LIABILITIES		
Accounts payable and accrued liabilities	1,120	1,241
Salaries payable	1,290	2,770
Vacation and overtime payable	2,639	2,041
Deferred revenue (Note 5)	76	312
Employee severance benefits (Note 6)	5,610	4,982
	<u>10,735</u>	<u>11,346</u>
Excess of financial assets over liabilities	2,569	6,201
Non-financial assets (Note 2)		
Other assets	123	155
Tangible capital assets (Note 4)	5,309	5,713
	<u>5,432</u>	<u>5,868</u>
	<u>8,001</u>	<u>12,069</u>
EQUITY OF CANADA		
Contributed capital	4,941	4,941
Accumulated surplus	3,060	7,128
	<u>8,001</u>	<u>12,069</u>

The accompanying notes form an integral part of these financial statements.

Approved by:

CHRIS HAMBLIN
Deputy Head

SHARON McSHANE
Senior Finance Officer

Canadian Grain Commission Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006										2005
	Budget inspection	Actual inspection	Budget weighing	Actual weighing	Budget research	Actual research	Budget producer protection	Actual producer protection	Budget total	Actual total	Actual total
Revenue											
Service fees	23,486	26,023	10,177	10,634			17	17	33,680	36,674	33,671
Special appropriations (Note 7)	11,873	12,106	1,258	1,101	5,181	5,503	2,722	3,302	21,034	22,012	15,980
Parliamentary appropriations (Note 7)					4,208	4,331	1,051	962	5,259	5,293	5,849
Contract revenue	1,272	1,629	15	42			18	33	1,305	1,704	1,919
License fees							356	392	356	392	352
Total revenue	36,631	39,758	11,450	11,777	9,389	9,834	4,164	4,706	61,634	66,075	57,771
Expenses											
Salaries and employee benefits ..	33,952	33,753	10,949	10,852	7,098	7,136	3,734	3,569	55,733	55,310	49,695
Rent	2,264	2,195	473	421	901	902	215	213	3,853	3,731	3,717
Travel	2,441	1,766	614	411	448	370	465	246	3,968	2,793	2,450
Repairs and supplies	1,798	1,303	510	290	828	705	175	100	3,311	2,398	2,377
Amortization	1,517	1,322	326	262	549	485	131	105	2,523	2,174	1,857
Professional and special services ..	871	792	269	198	315	279	723	546	2,178	1,815	1,788
Communications	675	485	248	160	187	139	171	94	1,281	878	904
Other	(2,679)	919	(624)	44	(937)	60	(971)	21	(5,211)	1,044	497
Total expenses	40,839	42,535	12,765	12,638	9,389	10,076	4,643	4,894	67,636	70,143	63,285
Net loss for the year	4,208	2,777	1,315	861		242	479	188	6,002	4,068	5,514

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Accumulated surplus—Beginning of year	7,128	12,642
Net loss for the year	4,068	5,514
Accumulated surplus—End of year	3,060	7,128

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—Continued

STATEMENT OF CHANGE IN EXCESS OF FINANCIAL ASSETS OVER LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006 Budget (unaudited)	2006 Actual	2005 Actual
Net loss for the year	(6,002)	(4,068)	(5,514)
Acquisition of tangible capital assets	(1,771)	(1,771)	(2,969)
Amortization of tangible capital assets	2,523	2,174	1,857
Gain on sale of tangible capital assets		(3)	(7)
Proceeds on sale of tangible capital assets		4	7
	752	404	(1,112)
Acquisition of other assets		(123)	(155)
Use of other assets		155	237
		32	82
Decrease in excess of financial assets over liabilities	(5,250)	(3,632)	(6,544)
Excess of financial assets over liabilities—Beginning of year	6,201	6,201	12,745
Excess of financial assets over liabilities—End of year	951	2,569	6,201

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Financial resources provided by (used in)		
Operating transactions		
Net loss for the year	(4,068)	(5,514)
Non-cash items included in annual deficit		
Amortization (Note 4)	2,174	1,857
Provision for employee termination benefits	842	654
Gain on disposal of tangible capital assets	(3)	(7)
	(1,055)	(3,010)
Changes in non-cash working capital		
Accounts receivable	374	(481)
Other assets	32	76
Liabilities	(1,453)	1,762
Net financial resources used by operating transactions	(2,102)	(1,653)
Capital transactions		
Acquisition of tangible assets	(1,771)	(2,969)
Proceeds from disposal of tangible capital assets	4	7
Net financial resources used by capital transactions	(1,767)	(2,962)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	(3,869)	(4,615)
Accumulated net charge against the Fund's authority—Beginning of year	12,165	16,780
Accumulated net charge against the Fund's authority—End of year	8,296	12,165

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)

1. Authority and objectives

The Canadian Grain Commission (CGC) derives its authority from the *Canada Grain Act*. The CGC's mandate as set out in the Act is to, in the interest of producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets.

In May 2005, Parliament passed Bill C-40, an act to amend the *Canada Grain Act* and *Canada Transport Act*, which requires an independent and comprehensive review of the CGC and of the provisions and operations of the *Grain Act*. The recommendations are to be presented to the Parliament on August 1, 2006.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Revenues that have been received but not yet earned are presented as deferred revenues. Deferred revenue is primarily related to licensing fees received which cover a 12 month period.

Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary appropriation

The ongoing Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures has been recorded as revenue of the Canadian Grain Commission Revolving Fund (the Revolving Fund).

Parliamentary appropriations relating to employee severance entitlements earned prior to April 1, 1995 are recorded as an account receivable from the Treasury Board when paid by the Canadian Grain Commission.

Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority (ANCAFA) represents the amount of the Fund's non-lapsing authority that has been used since inception of the Fund.

Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. Allowances are established for all accounts for which interest or principal payments are 90 days past due.

Non-financial assets

Non-financial assets and tangible capital are accounted for as assets by the CGC to be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the CGC unless they are sold.

Tangible capital assets

Certain assets previously under the custody of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Assets acquired subsequent to April 1, 1995 are recorded at cost. Proceeds from the disposal of capital assets are retained by the Revolving Fund.

All tangible capital assets and leasehold improvements with a cost equal to or greater than \$10,000 are capitalized at their acquisition cost.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furniture	5 years
Operational equipment	5-10 years
Computer equipment and software	3 years
Leasehold improvements	5 years

Vacation pay

Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment and are recorded in the accounts at year end based on employee records.

Employee severance benefits

Severance benefits accrue to employees over their years of service with the Government of Canada as stipulated in their collective agreements. The CGC provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees up to March 31, 1995. They represent an obligation of the CGC that will be funded by the Treasury Board.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

Pension plan

Employees of the CGC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Current legislation does not require the CGC to make contributions for any actuarial deficiencies of the Public Service Superannuation account.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

Measurement uncertainty

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles, requires management to make estimates and

assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principle financial statement components subject to measurement uncertainty include salaries payable related to unsettled labour contracts, the useful life of tangible capital assets and the liability for employee severance benefits. Actual results could differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2006	2005
Receivables from related parties (Note 11)	507	804
Outside parties	5,161	4,701
	5,668	5,505
Less: Allowance for doubtful accounts	(660)	(123)
	5,008	5,382

4. Tangible capital assets

	Cost				Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Disposals	Closing balance	Opening balance	Amortization	Decrease	Closing balance	2006	2005
Scientific equipment	7,045	1,604	83	8,566	4,651	1,163	83	5,731	2,835	2,394
Office equipment and furniture	981	6	17	970	926	50	16	960	10	55
Operational equipment	647	20	12	655	426	62	12	476	179	221
Computer equipment and software	7,655	384	143	7,896	6,018	750	143	6,625	1,271	1,637
Leasehold improvements	4,780	55		4,835	3,374	447		3,821	1,014	1,406
	21,108	2,069	255	22,922	15,395	2,472	254	17,613	5,309	5,713

During the year, tangible capital assets with a historical cost of \$298,000 and an accumulated amortization balance of \$298,000 were transferred to the CGC from a related party. Management has determined that these tangible capital assets continue to be utilized and are currently in service.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

5. Deferred revenue

	2006	2005
Appropriation revenue carry forward (Note 7)		219
Deferred license revenue	74	74
Other deferred revenue	2	19
	<u>76</u>	<u>312</u>

6. Employee severance benefits

The CGC provides severance benefits to its employees based on eligibility, years of service and final salary. These benefits are funded through a monthly salary accrual. The CGC uses an estimated rate of 2.25 percent to calculate the liability for employee severance benefits. The severance benefits earned by employees prior to April 1, 1995 are funded by the Treasury Board Secretariat.

	2006	2005
Employee severance benefits—		
Beginning of year	4,982	4,556
Expense for the year	842	654
Benefits paid during the year	<u>(214)</u>	<u>(228)</u>
Employee severance benefits—		
End of year	<u>5,610</u>	<u>4,982</u>

7. Parliamentary appropriations

The CGC is funded by a combination of an ongoing appropriation, special appropriation, authority to re-spend fees collected and a revolving line of credit of \$2,000,000. The Revolving Fund line of credit has been frozen since fiscal year 2003-2004. The CGC has developed and is pursuing sustainable long-term options to address the evolving needs of the grain industry in a financially stable manner.

Items recognized in the statement of operations and the statement of financial position in one year may be funded through parliamentary appropriations in prior, current or future years. Accordingly the CGC has different net results of operation for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables.

A non-specific expenditure reduction of \$6,413,600 was made to the 2005-2006 budget, which is reflected in Other expenditures. The budget total for Other expenditures was \$1,201,861, exclusive of this budget expenditure reduction.

Net cost of operations equals total revenue less special and parliamentary appropriation revenue less total expenses.

Reconciliation of net cost of operations to current year appropriations used

	2006	2005
Net cost of operations	31,373	27,343
Items affecting net cost of operations but not affecting appropriations		
Unused appropriations carry-forward	(219)	219
Termination benefit reimbursement	519	244
Frozen allotment—Advertising		12
Collective agreement settlement		(119)
Accumulated surplus utilized	<u>(4,068)</u>	<u>(5,514)</u>
Current year appropriation funds used	<u>27,605</u>	<u>22,185</u>

Appropriation provided

	2006	2005
Special appropriation and other	22,312	16,336
Parliamentary appropriation	<u>5,293</u>	<u>5,849</u>
Current year appropriation funds provided	<u>27,605</u>	<u>22,185</u>

Reconciliation of appropriation revenue

	2006	2005
Special appropriation revenue	21,000	15,000
Governor General warrants	1,312	
Supplementary estimates		891
Unused appropriation carry-forward	219	
Termination benefit reimbursement	(519)	(244)
Internal audit		69
Revolving Fund surplus		(127)
Collective agreement settlement		391
	<u>22,012</u>	<u>15,980</u>
Parliamentary appropriation	<u>5,293</u>	<u>5,849</u>
Total appropriation revenue	<u>27,305</u>	<u>21,829</u>

The Federal Government's funding arrangements with the CGC provided for a \$21,000,000 special appropriation to allow the CGC to continue delivery of its mandate.

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners are covered by Parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

	2006	2005
Salaries and employee benefits	747	669
Travel and relocation	86	61
Rent	36	29
Repairs, supplies and miscellaneous	17	11
Professional and special services	23	22
Communications	37	38
Employee severance benefits	12	4
Postage and freight	4	4
Appointments parliamentary appropriation revenue	962	838

Grain research laboratory

A portion of the costs incurred by the Revolving Fund for the Grain Research Laboratory were covered by Parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2006	2005
Salaries and employee benefits	3,010	3,436
Travel and relocation	141	138
Rent	617	585
Repairs, supplies and miscellaneous	330	559
Professional and special services	101	132
Communications	55	92
Employee severance benefits	50	32
Postage and freight	27	37
Grain Research Laboratory Parliamentary appropriation revenue	4,331	5,011
Appointments Parliamentary appropriation revenue	962	838
Total Parliamentary appropriation revenue	5,293	5,849

The Parliamentary appropriation for fiscal year 2004-2005 was \$6,068,000. The amount of \$219,000 (within the allowable 5 percent carry forward) was accessed through the 2005-2006 supplementary process.

8. Accumulated net charge against the Revolving Fund's authority

Accumulated net charge against the Revolving Fund's authority is comprised of the following amounts:

	2006	2005
Allowance for employee termination benefits	5,610	4,982
Change in working capital	(48)	678
Resources available for operational purposes	2,734	6,505
Total accumulated net charge against the Fund's authority	8,296	12,165

9. Lease commitments

Operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Three major leases expire at the end of fiscal year 2006-2007. Future minimum lease payments over the next five years are as follows:

2007	3,466
2008	342
2009	142
2010	142
2011 and thereafter	138
	<u>4,230</u>

10. Contingent liabilities

Claims have been made against the CGC in the normal course of operations. Management believes that these claims are without merit. The outcome of these actions is not presently determinable and, accordingly, no provision for these claims has been made in these financial statements.

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

11. Related party transactions

The CGC is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CGC enters into transactions with these entities at arms length in the normal course of business and on normal trade terms. In addition, the CGC received services from other Government departments.

Services provided by other Government departments

During the year, the CGC paid rent and certain professional services to other Government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other Government departments. Significant services have been recognized in the CGC statement of operations as follows:

Canadian Grain Commission Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

(in thousands of dollars)—Concluded

	2006	2005
Employer's contribution to employee benefit plans	11,251	10,523
Rent	3,585	3,577
Professional and special services		
Audit and accounting services	421	310
Consulting services	122	83
Legal services	150	125
Translation services	121	151
	<u>15,650</u>	<u>14,769</u>

Included in accounts payable and receivable at year end are the following amounts with related parties:

	2006	2005
Accounts receivable,	507	804
Accounts payable,	440	924

In fiscal 2006, contributions in kind were provided to Automated Quality Testing Program at a fair value of \$5,215 (2005—\$29,302) for financial services, employee salaries, employee benefits, amortization of existing tangible capital assets, overhead and rental charges.

12. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable and accounts payable and accrued liabilities. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

13. Insurance

In accordance with the Government's policy of self-insurance, the CGC does not carry its own insurance.

14. Income taxes

The CGC is not subject to income taxes.

15. Comparative information

Certain comparative figures have been restated to conform to the current year's presentation.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are

properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2006 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

DAVID TOBIN

Chief Executive Officer

ANDRÉ ROUSSEAU, CGA

Manager, Finance and Administration

June 6, 2006

STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results	80	13,294	5,697	11,918
Add: items not requiring the use of funds	11,003	7,843	15,299	9,807
Operating source (use) of funds	11,083	21,137	20,996	21,725
Less: items requiring use of funds				
Net capital acquisitions	8,500	7,571	3,605	2,864
Net other assets and liabilities	(13,039)	(14,032)	(4,506)	(13,323)
Authority provided (used)	15,622	27,598	21,897	32,184

RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2006	2005
Credit (debit) balance in the accumulated net charge against the Fund's authority	(131,695)	(101,480)
Transfer from Treasury Board Vote 5		(219)
	(131,695)	(101,699)
Add: PAYE charges against the appropriation account after March 31	4,306	2,564
Less: amounts credited to the appropriation account after March 31	1,393	1,500
Other items	6,018	16,136
Net authority provided, end of year	(134,800)	(116,771)
Authority limit	5,000	5,000
Unused authority carried forward	139,800	121,771

Canadian Intellectual Property Office Revolving Fund—Continued

AUDITORS' REPORT

TO THE DEPUTY MINISTER, INDUSTRY CANADA

We have audited the statement of financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2006 and the statements of operations and net assets, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 29, 2006

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	1,889	1,511
Accounts receivable			Accounts payable		
Government of Canada	1,742	1,543	Government of Canada	2,797	864
Outside parties	1,395	1,504	Outside parties	6,692	6,537
Unbilled revenues	6,071	7,508	Deferred revenues	29,498	23,354
Prepaid expenses	222	84		40,876	32,266
	9,432	10,641			
Capital assets (Note 3)	26,368	33,574	Employee termination benefits and vacation pay	7,035	6,198
Unbilled revenues	2,172	1,180	Deferred revenues	44,370	37,934
				51,405	44,132
			Deferred capital assistance (Note 4)	7,980	14,365
			Commitments (Note 6)		
			Contingencies (Note 10)		
			NET ASSETS / LIABILITIES (Note 5)	(62,289)	(45,368)
	37,972	45,395		37,972	45,395

Canadian Intellectual Property Office

Revolving Fund—Continued

STATEMENT OF OPERATIONS AND NET ASSETS (LIABILITIES) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Revenues	124,722	115,603
Expenses		
Salaries and employee benefits	75,058	68,630
Professional services	15,149	13,824
Amortization of capital assets	14,777	15,721
Accommodation	6,952	6,100
Materials and supplies	1,780	1,970
Information	260	206
Communications	824	680
Travel	603	427
Freight and postage	309	279
Repairs and maintenance	1,234	1,143
Training	662	367
Rentals	205	215
Bad debt expense		37
Loss on disposal of capital assets		471
	117,813	110,070
Net results before amortization of deferred capital assistance	6,909	5,533
Amortization of deferred capital assistance	6,385	6,385
Net results	13,294	11,918
Net assets (liabilities), beginning of year	(45,368)	(27,786)
Net financial resources used (provided) and change in the ANCAFA account during the year	(30,215)	(29,500)
Net assets (liabilities), end of year	(62,289)	(45,368)

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Operating activities		
Net results	13,294	11,918
Add: amortization of capital assets	14,777	15,721
Add: loss on disposal of capital assets		471
Less: amortization of deferred capital assistance	6,385	6,385
	21,686	21,725
Changes in working capital (Note 7)	9,819	4,029
Changes in other assets and liabilities		
Unbilled revenues	(992)	(744)
Employee termination benefits and vacation pay	837	1,082
Deferred revenues	6,436	6,272
	6,281	6,610
Net financial resources provided by operating activities	37,786	32,364
Investing activities		
Capital assets acquired	(7,571)	(2,864)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	30,215	29,500
Accumulated net charge against the Fund's authority account, beginning of the year	101,480	71,980
Accumulated net charge against the Fund's authority account, end of year (Note 5)	131,695	101,480

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and has an authorized limit of \$15,000,000. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced from \$15,000,000 to \$5,000,000. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

2. Significant accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because: services received without charge from other government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the Fund; and contingent liabilities are disclosed rather than recorded. The significant accounting policies are as follows:

Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Fees received in advance of work being completed are recorded as deferred revenues. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Maintenance fees and other revenue are recognized upon receipt. Fees are prescribed by various Orders in Council.

Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	3-5 years
Furniture	10 years
Equipment	10 years
Leasehold improvements	5 years
Systems	Estimated useful life, beginning in the year of deployment

Deferred capital assistance

The Fund received \$63,848,000 from the Crown for the development of the Techsource automation project, which was implemented in 1997-98. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the Techsource system.

Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2006, the Treasury Board liability for the Fund's employees is \$4.8 million (2005—\$5.0 million). The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

The Treasury Board will only fund this portion of the past services up to and including the fifteenth year of the revolving fund's operation; in 2009-2010, the long-term liability account for termination benefits will be adjusted accordingly with an offset against the revolving fund's accumulated deficit/surplus account.

Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS— Continued

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Capital assets, revenues and human resource related accrued liabilities are the most significant items for which estimates are used. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

3. Capital assets and accumulated amortization

	Cost March 31, 2005	Additions	Cost March 31, 2006	Accumulated amortization	Net carrying value
	(in thousands of dollars)				
Leasehold improvements	17,426	3,178	20,604	14,925	5,679
Software	6,653	1,253	7,906	4,704	3,202
Hardware	2,484	118	2,602	2,026	576
Systems					
Intrepid	3,735		3,735	3,735	
TechSource	85,535		85,535	75,601	9,934
Other	9,693	1,471	11,164	9,231	1,933
Systems under development	3,493	1,551	5,044		5,044
Total	129,019	7,571	136,590	110,222	26,368

4. Deferred capital assistance

	2006	2005		2006	2005
	(in thousands of dollars)			(in thousands of dollars)	
Deferred capital assistance			Accumulated net charge against the		
contribution	63,848	63,848	Fund's authority	(131,695)	(101,480)
Less: accumulated amortization	55,868	49,483	Accumulated surplus	69,406	56,112
Net book value	7,980	14,365	Net assets/liabilities	(62,289)	(45,368)

5. Net assets/liabilities

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448,000 upon establishment of the Revolving Fund.

6. Commitments

TechSource

The Fund has contracted Government Telecommunication and Informatics Services to provide maintenance services for the TechSource System. Amounts committed are:

(in thousands of dollars)

2007	5,709
2008	5,941
2009	6,188
2010	6,442
	<u>24,280</u>

Canadian Intellectual Property Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS— Concluded

The Fund has contracted for the application development and maintenance support of the Continued Systems Improvements Program (CSIP) by which the Fund's systems and infrastructure are kept intact and improved upon in a controlled manner on a continuous basis. The maximum commitments are up to:

(in thousands of dollars)

2007	3,656
2008	2,437
	<u>6,093</u>

The Fund has operating leases for its premises from PWGSC. Future lease payments are as follows:

(in thousands of dollars)

2007	6,870
2008	6,639
2009	4,655
	<u>18,164</u>

7. Changes in working capital

Components of the changes in current assets and liabilities include:

2006 2005
(in thousands of dollars)

Accounts receivable (net of bad debt)	(90)	(575)
Unbilled revenues (short term)	1,437	1,016
Prepaid expenses	(138)	(8)
Deposit accounts	378	333
Accounts payable	2,088	(2,300)
Deferred revenues (short term)	6,144	5,563
	<u>9,819</u>	<u>4,029</u>

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

11. Income taxes

The Fund is not subject to income taxes.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements and Canadian generally accepted accounting principles, on a basis consistent with that of the preceding year. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Finance Team of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of management services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

DAVID LISTON for
TIM PETTIPAS

Acting/Executive Director,
Canadian Pari-Mutuel Agency

ALAIN GÉLINAS
Senior Full-time Financial Officer

PIERRE CORRIVEAU for
TERRY HEARN
Senior Financial Officer

June 6, 2006

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results		(1,101)		490
Add: items not requiring use of funds	150	29	150	(273)
Operating source (use) of funds	150	(1,072)	150	217
Less: items requiring use of funds				
Net capital acquisitions	150	33	150	79
Net other assets and liabilities		90		52
Authority provided (used)		(1,195)		86

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2006	2005
Debit balance in the accumulated net charge against the Fund's authority	(1,235)	(1,913)
Add: PAYE charges against the appropriate account after March 31	1,326	883
Less:		
Amounts credited to the appropriation account after March 31	36	109
Adjustment for prior year unused authority	(12)	(11)
Net authority used (provided) end of year	67	(1,128)
Authority limit	2,000	2,000
Unused authority carried forward	1,933	3,128

Canadian Pari-Mutuel Agency Revolving Fund—Continued

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	36	109	Outside parties		
Outside parties	741	636	Accounts payable (Note 4)	1,162	782
Accountable advance to employees	2	2	Accrued salaries and vacation	389	335
Prepaid expenses	13	38		1,551	1,117
	792	785	Long-term liabilities		
Capital assets (Note 3)			Provision for employee termination benefits	411	552
At cost	2,350	2,317	NET ASSETS / LIABILITIES (Note 4)	(80)	343
Less: accumulated amortization	1,260	1,090			
	1,090	1,227			
	1,882	2,012		1,882	2,012

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—Continued

STATEMENT OF OPERATIONS AND NET ASSETS (LIABILITIES) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Revenues		
Pari-mutuel levy	13,910	14,089
Others	26	
	<u>13,936</u>	<u>14,089</u>
Operating expenses		
Personnel		
Salaries and wages	4,823	3,972
Contributions to employee benefit plans	1,236	1,024
Provision for employee termination benefits	(141)	31
Transportation and telecommunications	843	829
Information	22	11
Professional and special services		
Drug control	2,298	2,616
Race patrol	2,288	2,254
Photo finish	602	594
Drug research	1,041	1,057
Other professional and special services	1,075	739
Rentals	530	501
Purchased repairs and maintenance	3	7
Utilities, materials and supplies	247	268
Loss on disposal of capital assets		5
Amortization	170	186
Post capitalization of capital assets		(495)
	<u>15,037</u>	<u>13,599</u>
Net results	(1,101)	490
Net assets (liabilities), beginning of year	343	(108)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year (Note 4) ..	678	(39)
Net assets (liabilities), end of year	(80)	343

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Operating activities:		
Net results before extraordinary items	(1,101)	490
Add:		
Amortization	170	186
Post capitalization of capital assets		(495)
Loss on disposal of capital assets		5
Provision for employee termination benefits	(141)	31
	<u>(1,072)</u>	<u>217</u>
Changes in current assets and liabilities	427	(99)
Net financial resources provided (used) by operating activities	<u>(645)</u>	<u>118</u>
Investing activities:		
Capital assets:		
Purchased	(33)	(86)
Proceeds from disposals		7
Net financial resources used by investing activities	<u>(33)</u>	<u>(79)</u>
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(678)	39
Accumulated net charge against the Fund's authority account, beginning of year	1,913	1,874
Accumulated net charge against the Fund's authority account, end of year	<u>1,235</u>	<u>1,913</u>

Canadian Pari-Mutuel Agency Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	3 years
Motor vehicles and other vehicles	8 to 10 years
Buildings	20 to 25 years
Leasehold improvements	lesser of useful life or term of the lease

(c) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(d) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

Canadian Pari-Mutuel Agency Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Balance at end of year
(in thousands of dollars)			
Furniture and equipment	835		835
Electronic data processing equipment	216	33	249
Motor vehicles and other vehicles	60		60
Buildings	575		575
Leasehold improvements	532		532
Land	99		99
	<u>2,317</u>	<u>33</u>	<u>2,350</u>

Accumulated amortization	Balance at beginning of year	Amortization	Balance at end of year
(in thousands of dollars)			
Furniture and equipment	207	83	290
Electronic data processing equipment	198	26	224
Motor vehicles and other vehicles	18	6	24
Buildings	575		575
Leasehold improvements	92	55	147
	<u>1,090</u>	<u>170</u>	<u>1,260</u>
	<u>1,227</u>		<u>1,090</u>

4. Restatement of comparative figures

The comparative figures for accrued liabilities and equity have been respectively increased and decreased by \$10,000 to reflect contingent liabilities previously recorded by central agencies of the Government of Canada.

5. Comparative numbers

The comparative numbers have been reclassified to conform to the current year presentation.

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by the Treasury Board Policy on Special Revenue Spending Authorities, and in accordance with relevant reporting requirements and standards of the Receiver General for Canada. The financial statements were prepared in accordance with the significant accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Primary responsibility for the integrity and objectivity of data in these financial statements rests with management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and directives to maintain appropriate standards of financial management, accounting and reporting.

Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil its accounting and reporting responsibility, the Fund maintains a set of accounts which provide a centralized record of the Fund's financial transactions, and maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems and controls are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and to safeguard assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection,

training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements were audited by an external professional public accounting firm in accordance with Canadian generally accepted auditing standards. The role of the auditor was to provide an independent opinion as to whether the financial statements present fairly, in all material respects, the Fund's financial position at March 31, 2006 and the results of its operations and cash flow for the year then ended. The Auditors' Report (opinion) is appended to the financial statements.

Financial information contained in ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with information contained in these financial statements, unless otherwise indicated.

Approved by:

MIKE HAWKES
Senior Financial Officer,
Finance Branch

ANDRÉ AUGER
A/Chief Executive Officer,
Consulting and Audit Canada

JANE MEYBOOM-HARDY
A/Assistant Deputy Minister,
Government Information Services Branch

June 6, 2006

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results	116	(3,159)	610	2,872
Add: items not requiring use of funds	1,330	(1,355)	440	693
Operating source (use) of funds	1,446	(4,514)	1,050	3,565
Add: Recovery of net draw down authority used (Note 1)		4,800		
Less: items requiring use of funds				
Net capital acquisitions	1,088		100	37
Net other assets and liabilities		(72)	(150)	103
Authority provided	358	358	1,100	3,425

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2006	2005
Debit balance in the accumulated net charge against the Fund's authority	(8,788)	(4,252)
Add: PAYE charges against the appropriation account after March 31	12,002	15,033
Less: amounts credited to the appropriation account after March 31	12,769	19,735
Transfer to Treasury Board—Contingencies		243
Net authority provided, end of year	(9,555)	(9,197)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	29,555	29,197

Consulting and Audit Canada Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND EVALUATION
BRANCH PUBLIC WORKS AND GOVERNMENT SERVICES
CANADA

We have audited the statement of financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2006 and the statements of operations and net liabilities and cash flows for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2006, and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Consulting and Audit Canada Revolving Fund and the Treasury Board of Canada Secretariat to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 9, 2006

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES AND NET LIABILITIES		
Current			Current		
Cash	208	211	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	244	307
Government of Canada	12,424	18,868	Outside parties	11,048	14,190
Outside parties	320	768	Other liabilities	1,988	3,112
Other assets (Note 3)	543	1,041		13,280	17,609
	13,495	20,888	Allowance for employee termination benefits	4,058	4,478
Capital assets (Note 4)	272	523		17,338	22,087
			NET LIABILITIES (Note 5)	(3,571)	(676)
	13,767	21,411		13,767	21,411

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—Continued

STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Revenues (Note 6)	103,293	124,752
Direct costs	62,289	78,510
Gross margin	41,004	46,242
Operating expenses		
Salaries and employee benefits	35,677	34,744
Employee termination benefits	52	586
Occupancy costs	2,365	2,131
Professional and special services	1,881	1,861
Corporate and administrative services	1,441	1,434
Transportation and telecommunications	1,209	1,298
Utilities, materials and supplies	723	756
Amortization	251	275
Purchased repairs and maintenance	248	37
Rentals	125	104
Bad debts	59	
Interest on draw down	39	
Information	1	14
Other expenses	92	130
	44,163	43,370
Net results	(3,159)	2,872
Net liabilities, beginning of year	(676)	(2,291)
Recovery of net draw down authority used (Note 1)	4,800	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(4,536)	(1,257)
Net liabilities, end of year	(3,571)	(676)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Operating activities		
Net results	(3,159)	2,872
Items not affecting use of the Fund's authority		
Amortization	251	275
Provision for employee termination benefits	52	586
	(2,856)	3,733
Changes in working capital (Note 8)	3,064	(2,142)
Payments on provision for employee termination benefits	(472)	(297)
Net financial resources provided (used) by operating activities	(264)	1,294
Investing activities		
Capital assets—Acquisitions		(37)
Net financial resources used by investing activities		(37)
Financing activities		
Recovery of net draw down authority used (Note 1)	4,800	
Net financial resources used by financing activities	4,800	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	4,536	1,257
Accumulated net charge against the Fund's authority account, beginning of year	4,252	2,995
Accumulated net charge against the Fund's authority account, end of year (Note 5)	8,788	4,252

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal Government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of \$30,000,000 to fund operations. This limit was later adjusted by \$4,899,387 to \$25,100,613 by the Treasury Board (TB decision #826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (TB decision #829420 dated December 6, 2001) the draw down authority was reduced from \$25,100,613 to \$20,000,000.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover the net draw down authority used in order to comply with the Policy on Special Revenue Spending Authorities. The amount received in 2005-2006 was \$4,799,600 (2004-2005: \$nil).

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the expenses and liability for employee termination benefits exclude the portion not funded by the Fund.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

(b) Revenues and expenses

Revenues and expenses are recorded using the accrual basis of accounting.

(c) Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight-line basis over their estimated useful economic lives as follows:

<u>Category</u>	<u>Estimated useful economic lives</u>
Informatics hardware	3 to 5 years
Informatics software	3 years
Leasehold improvements	5 years

(d) Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$1,987,094 (2004-2005: \$2,861,305) represent an obligation of CAC and will be funded by the Treasury Board.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

Consulting and Audit Canada Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

3. Other assets

	2006	2005
	(in thousands of dollars)	
Goods and services tax refundable advances	518	900
Other advances	25	141
	<u>543</u>	<u>1,041</u>

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Balance, end of year
	(in thousands of dollars)		
Informatics hardware	413		413
Informatics software	288		288
Leasehold improvements	683		683
	<u>1,384</u>		<u>1,384</u>
Accumulated amortization	Balance, beginning of year	Current year amortization	Balance, end of year
	(in thousands of dollars)		
Informatics hardware	352	47	399
Informatics software	192	65	257
Leasehold improvements	317	139	456
	<u>861</u>	<u>251</u>	<u>1,112</u>
Net	<u>523</u>		<u>272</u>

5. Net liabilities

	2006	2005
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority account	(8,788)	(4,252)
Accumulated surplus account, beginning of year	3,576	704
Net results	(3,159)	2,872
Recovery of net draw down authority used (Note 1)	4,800	
Accumulated surplus, end of year	<u>5,217</u>	<u>3,576</u>
	<u>(3,571)</u>	<u>(676)</u>

6. Revenues

	2006	2005
	(in thousands of dollars)	
Consulting and audit services	96,013	109,823
Recovery—Shared systems support centre costs	7,280	14,929
	<u>103,293</u>	<u>124,752</u>

7. Contractual obligations

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis. Future payments for the existing leases are as follows:

Year ending March 31	(in thousands of dollars)
2007	1,813
2008	515
2009	164
2010	14
	<u>2,506</u>

8. Changes in working capital

	2006	2005	Changes
	(in thousands of dollars)		
Current assets	13,495	20,888	7,393
Current liabilities	13,280	17,609	(4,329)
			<u>3,064</u>

9. Financial instruments

The Revolving Fund's financial instruments consist of cash, accounts receivable and accounts payable. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are

designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

JEFF STAPLEDON
Comptroller

CORINNE HAGERMAN
Chief Executive Officer

June 5, 2006

STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results		(908)	(100)	3,563
Add: items not requiring use of funds	1,800	2,016	3,000	1,883
Operating source of funds	1,800	1,108	2,900	5,446
Less: items requiring use of funds				
Net capital acquisitions	4,000	2,231	500	2,798
Net other assets and liabilities	(2,200)	631	2,500	(1,404)
Authority provided (used)		(1,754)	(100)	4,052

RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) MARCH 31 (in thousands of dollars)

	2006	2005
Debit balance in the accumulated net charge against the Fund's authority account	(11,707)	(13,304)
Add: PAYE charges against the appropriate account after March 31	6,625	7,719
Less: amounts credited to the appropriation account after March 31	2,120	3,371
Net authority provided, end of year	(7,202)	(8,956)
Authority limit	5,000	5,000
Unused authority carried forward	12,202	13,956

CORCAN Revolving Fund—Continued**AUDITORS' REPORT**

TO THE COMMISSIONER OF CORRECTIONAL SERVICES
CANADA

We have audited the statement of financial position of CORCAN Revolving Fund as at March 31, 2006 and the statements of operations, net assets and cash flows for the year then ended. These financial statements have been prepared to comply with Section 6.4 of the Treasury Board of Canada's policy on special revenue spending authorities. These financial statements are the responsibility of CORCAN's Revolving Fund management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of CORCAN Revolving Fund as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 25, 2006

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 4)	4,753	5,795	Accounts payable (Note 7)	8,091	4,716
Inventories (Note 5)	9,861	7,412	Vacation pay and salary accrual	2,306	4,375
Other	2	4		10,397	9,091
	14,616	13,211	Long-term		
Capital assets (Note 6)	8,571	7,718	Employee termination benefits (Note 8)	3,602	3,339
			Commitments and contingencies (Notes 9 and 12)		
			NET ASSETS (Note 10)	9,188	8,499
	23,187	20,929		23,187	20,929

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—Continued**STATEMENT OF OPERATIONS AND NET ASSETS**
YEAR ENDED MARCH 31
(in thousands of dollars)

	2006	2005
Revenues (Note 11)	46,727	53,527
Cost of goods sold (Note 11)	56,740	62,443
Gross margin	(10,013)	(8,916)
Other revenues		
Training and correctional fees (Note 3)	22,598	23,631
Miscellaneous	581	445
	23,179	24,076
Expenses		
National/regional headquarters	9,008	8,012
Employment and employability programs	3,105	1,802
Selling and marketing	1,961	1,783
	14,074	11,597
Net results	(908)	3,563
Net assets, beginning of year	8,499	11,158
Net financial resources used (provided) and change in the ANCAFA account during the year	1,597	(6,222)
Net assets, end of year (Note 10)	9,188	8,499

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31
(in thousands of dollars)

	2006	2005
Operating activities		
Net results	(908)	3,563
Adjustments for non-cash items:		
Provision for termination benefits	638	879
Amortization	1,298	1,141
Loss on disposal of capital assets	64	
Other	16	(137)
	1,108	5,446
Changes in non-cash working capital:		
Accounts receivable	1,042	2,381
Inventories	(2,449)	1,227
Other	2	30
Employee termination benefits	(375)	(313)
Accounts payable	3,375	(2,409)
Current portion of capital lease		(18)
Vacation pay and salary accrual	(2,069)	2,700
Net financial resources provided by operating activities	634	9,044
Investing activities		
Capital asset acquisitions	(2,265)	(2,904)
Proceeds on disposal of capital assets	34	106
Net financial resources used by investing activities	(2,231)	(2,798)
Financing activities		
Capital lease obligations		(24)
Net financial resources used by financing activities		(24)
Net financial resources provided (used) and change in accumulated net charge against the Fund's authority	(1,597)	6,222
Accumulated net charge against the Fund's authority, beginning of year	13,304	7,082
Accumulated net charge against the Fund's authority, end of year	11,707	13,304

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—Continued**NOTES TO THE FINANCIAL STATEMENTS****1. Authority and purpose**

CORCAN Revolving Fund is a special operating agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund ("CORCAN" or "the Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time. An amount of \$15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with the reporting requirements for revolving funds as prescribed by Treasury Board. Preparation requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles as follows: (1) The obligation for employee termination benefits is based on management's estimate of the liability and not an actuarial valuation; and (2) The liability for employee termination benefits earned prior to the creation of the Fund will not be recorded until 2008, the fifteenth anniversary of the Fund (see Note 8).

The significant accounting policies are as follows:

Recognition of revenue and expense

Except as noted below, the Fund recognizes revenue when persuasive evidence of a final agreement exists, delivery has occurred and services have been rendered, the selling price is fixed or determinable and collectibility is reasonably assured.

For multi-year construction contracts in excess of \$100,000 the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is

recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Profits on construction contracts of up to \$100,000 are recognized when the contract has been substantially completed.

Expenses are recorded in the period they are incurred.

Inventories

Raw materials, Finished Goods and Work in Process inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for excess and obsolete inventory on a site by site basis.

Capital assets

Capital assets with an initial cost of \$10,000 or greater are recorded at cost and are amortized on a straight line basis over their estimated useful lives commencing on the month after they are put in service, as follows:

Equipment	10 years
Office furniture and equipment	10 years
Vehicle fleet	5 years
Computer equipment	3 years

Pension plan

Employees of CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits accounts. Pension plan expense is recognized when it is paid.

Employee future benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned by employees of CORCAN Revolving Fund prior to April 1, 1992 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts of the Fund. The financial statements of CORCAN Revolving Fund include the termination benefits earned by the employees of CORCAN since the inception of the Fund. The employee future benefits are recognized when they are earned.

CORCAN Revolving Fund—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****Sick leave**

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current Government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Warranty provision

Potential warranty costs associated with products are recorded when the products are sold.

Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and employee termination benefits. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from those instruments.

3. Related party transactions

CORCAN Revolving Fund entered into the following transactions with the Correctional Service Canada ["CSC"], its parent organization:

	2006	2005
	(in thousands of dollars)	
Trade revenues	12,470	8,471
Training, correctional and other fees	22,598	23,631
	<u>35,068</u>	<u>32,102</u>

As at March 31, 2006, CORCAN Revolving Fund has \$262,000 (2005—\$2,065,000) receivable from CSC.

Correctional Service Canada has provided and is to continue to provide CORCAN Revolving Fund with the use of existing infrastructure including buildings, shops and farms as well as maintenance of said facilities and human resource services, free of charge.

4. Accounts receivable

	2006	2005
	(in thousands of dollars)	
Government of Canada	2,120	3,371
Outside parties	2,911	2,838
	<u>5,031</u>	<u>6,209</u>
Allowance for doubtful accounts	(278)	(414)
	<u>4,753</u>	<u>5,795</u>

5. Inventories

Inventories consist of the following:

	2006	2005
	(in thousands of dollars)	
Raw materials	4,399	3,940
Work-in-progress	545	4
Finished goods	4,099	3,076
Agribusiness inventory	<u>1,322</u>	<u>1,129</u>
	10,365	8,149
Provision for obsolete inventory	<u>(504)</u>	<u>(737)</u>
	<u>9,861</u>	<u>7,412</u>

6. Capital assets and accumulated amortization

Capital assets consist of the following:

	2006		2005	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Equipment	25,591	17,738	23,893	16,689
Vehicle fleet	1,375	667	1,045	611
Other	<u>158</u>	<u>148</u>	<u>269</u>	<u>189</u>
	27,124	18,553	25,207	17,489
Accumulated amortization	<u>(18,553)</u>		<u>(17,489)</u>	
Net book value	<u>8,571</u>		<u>7,718</u>	

The amortization expense for the year was \$1,298,000 (2005—\$1,141,000).

7. Accounts payable

	2006	2005
	(in thousands of dollars)	
Government of Canada	1,298	783
Outside parties	<u>6,793</u>	<u>3,933</u>
	<u>8,091</u>	<u>4,716</u>

8. Employee future benefits**Termination benefits**

Termination benefits earned by employees prior to the creation of CORCAN on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts of the Fund. As at March 31, 2006, the Treasury Board liability for benefits earned by CORCAN employees prior to April 1, 1992 is \$1,335,000 (2005—\$1,453,000). The Treasury Board will fund the payout of these benefits for a period of up to fifteen years from the establishment date of CORCAN. CORCAN will therefore become liable for these benefits starting in fiscal 2008.

CORCAN Revolving Fund—Concluded**NOTES TO THE FINANCIAL STATEMENTS—
Concluded**

The liability for benefits earned after April 1, 1992 is recorded in the accounts as the Employee Termination Benefits. As at March 31, 2006, CORCAN's liability is \$3,602,000 (2005—\$3,339,000).

CORCAN expensed \$638,000 (2005 - \$879,000) related to Employee Termination Benefits in 2005-2006.

Pension plan

During the year CORCAN has expensed \$3,680,000 (2005 - \$3,016,000) for contributions to the Public Service Pension Plan.

9. Commitments

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments include an amount of \$200,000, relating to the Kingston warehouse. This lease was renewed in 2003 and expires September 30, 2006.

The minimum annual payments over the next five years are as follows:

	(in thousands of dollars)
2007	341
2008	121
2009	27
2010	16
2011	4
	<u>509</u>

10. Net assets

The net assets consist of the following:

	2006	2005
	(in thousands of dollars)	
Contributed capital	30,542	30,542
Accumulated net charge against the Fund's authority	(11,707)	(13,304)
Accumulated deficit	<u>(9,647)</u>	<u>(8,739)</u>
Net assets, end of year	<u>9,188</u>	<u>8,499</u>

11. Revenues and cost of goods sold

Year ended March 31, 2006	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	6,674	10,140	(3,466)
Services	5,123	4,728	395
Textile	3,836	5,180	(1,344)
Manufacturing	22,750	27,755	(5,005)
Construction	8,344	8,937	(593)
	<u>46,727</u>	<u>56,740</u>	<u>(10,013)</u>

Year ended March 31, 2005	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	6,448	9,779	(3,331)
Services	5,773	5,515	258
Textile	3,472	4,952	(1,480)
Manufacturing	25,273	29,706	(4,433)
Construction	12,561	12,491	70
	<u>53,527</u>	<u>62,443</u>	<u>(8,916)</u>

12. Contingencies

In the normal course of operations, CORCAN Revolving Fund becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2006 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on the Fund's financial position or results of operations.

Defence Production Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 2005-2006 fiscal year.

Approved by:

MIKE HAWKES
Senior Financial Officer
Finance Branch

May 31, 2006

IAN BENNETT
A/Assistant Deputy Minister,
Acquisitions Branch

June 1, 2006

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Defence Production Revolving Fund was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed \$100 million at any time.

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY

MARCH 31

(in thousands of dollars)

	2006	2005
Joint authority limit (Note 1)	100,000 ⁽¹⁾	100,000 ⁽¹⁾
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

⁽¹⁾ Joint continuing authority limit for Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY

MARCH 31

(in thousands of dollars)

	2006	2005
Joint authority limit (Note 1)	100,000 ⁽¹⁾	100,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Funds	100,000	100,000
Unused authority carried forward		

⁽¹⁾ Joint continuing authority limit for Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted principles for the public sector. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Management Sector (CMS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CMS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and

safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. Its role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

BRUCE HIRST
Director General, Finance
(Senior full-time financial officer)

DR. RICHARD TOBIN
Assistant Deputy Minister,
Corporate Management Sector
(Senior financial officer)

June 12, 2006

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results	2,400	1,967	500	1,257
Add: item not requiring use of funds				
Amortization of capital assets	100	177	600	336
Inventory obsolescence write-down		124		26
Bad debts		29		1
Operating source of funds	2,500	2,297	1,100	1,620
Net capital acquisitions		(20)	(200)	(5)
Net other assets (liabilities)	(100)	650	1,500	(85)
Authority provided	2,400	2,927	2,400	1,530

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY AS OF MARCH 31 (in thousands of dollars)

	2006	2005
Credit balance in the accumulated net charge against the Fund's authority account	(7,700)	(5,110)
Add: PAYE charges against the appropriate account after March 31	2,761	2,392
Less: amounts credited to the appropriate account after March 31	1,139	433
Net authority used, end of year	(6,078)	(3,151)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward ⁽¹⁾	11,078	8,151

⁽¹⁾In addition to the drawdown authority of \$5,000, the Fund has recorded a cash surplus of \$6,078. As such the amount available for use in subsequent years is \$11,078.

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
NATURAL RESOURCES CANADA

We have audited the statement of financial position of the Geomatics Canada Revolving Fund as at March 31, 2006 and the statements of operations and net liabilities, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the Revolving Funds Act. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 5, 2006

STATEMENT OF FINANCIAL POSITION AS OF MARCH 31 (in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	965	401	Government of Canada	3,398	3,498
Outside parties (Note 4)	2,033	2,607	Outside parties		
Inventory (Note 5)	607	913	Accounts payable	1,107	825
Prepaid expenses	26	22	Vacation pay	47	80
	3,631	3,943		4,552	4,403
Capital assets (Note 6)			Long-term		
At cost	3,402	3,596	Termination benefits payable	135	130
Less: accumulated amortization	3,046	3,083	NET LIABILITIES (Note 8)	(700)	(77)
	356	513			
	3,987	4,456		3,987	4,456

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— Continued

STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Revenues		
Products	11,854	11,139
Services	3,659	4,190
Consulting	1,528	796
	17,041	16,125
Cost of sales		
Products	2,919	2,783
Services	422	698
	3,341	3,481
Income before direct and indirect expenses	13,700	12,644
Direct expenses		
Salaries	4,112	4,373
Employee benefits	1,154	1,160
Transportation and communication	325	237
Information	20	16
Professional and special services	3,194	2,660
Rentals	181	226
Purchased repair and upkeep	451	554
Utilities, materials and supplies	242	262
Other expenditures	5	5
	9,684	9,493
Indirect expenses		
Corporate and Sector services	1,320	1,342
Occupancy	398	380
Amortization of capital assets (Note 6)	174	204
Bad debts	29	1
Provision for employee termination benefits	4	(62)
Inventory obsolescence write-down	124	26
Interest		3
	2,049	1,894
Total expenses	11,733	11,387
Net results	1,967	1,257
Net liabilities, beginning of year	(77)	(396)
Net financial resources provided and change in the ANCAFA account during the year	(2,590)	(938)
Net liabilities, end of year	(700)	(77)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Balance, beginning of year	1,995	738
Net results for the year	1,967	1,257
Balance, end of year	3,962	1,995

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Operating activities		
Net results	1,967	1,257
Items not affecting cash		
Amortization of capital assets	177	336
Inventory obsolescence write-down	124	26
Bad debts	29	1
	2,297	1,620
Changes in non-cash working capital items (Note 3)	308	(627)
Changes in termination benefits payable	5	(50)
Net financial resources provided by operating activities	2,610	943
Investing activities		
Acquisition of capital assets (Note 6)	(20)	(5)
Net financial resources used in investing activities	(20)	(5)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	2,590	938
Accumulated net charge against the Fund's authority account, beginning of year	5,110	4,172
Accumulated net charge against the Fund's authority account, end of year	7,700	5,110

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, as registered in Treasury Board Minute 822 296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained and registered in Treasury Board Minute 822 393 dated February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed \$5,000.

2. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because: services received without charge from other Government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the Fund; and contingent liabilities are disclosed rather than recorded.

(b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(c) Revenue recognition

Revenues are recognized when products are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which a determination is made and losses, if any, are fully recognized when anticipated.

(d) Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as a sale occurs, are included in the cost of sales. Inventory of materials includes only printing unit material that was on hand at March 31.

(e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	10 years
Office equipment	5 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

(in thousands of dollars)—*Continued*

(g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of the Fund (April 1, 1994) are a liability of the Treasury Board and accordingly have not been recorded in these accounts. The costs for benefits earned after April 1, 1994, as these accrue to employees, are recorded in the accounts.

(h) Sector and corporate overheads

Sector and Corporate overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates, which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

(i) Interest

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

3. Information included in the statement of cash flow

	2006	2005
Accounts receivable		
Government of Canada	(564)	24
Outside parties	545	25
Inventory	182	265
Prepaid expenses	(4)	(22)
Accounts payable and accrued liabilities		
Government of Canada	(100)	(1,438)
Outside parties	249	519
Total	308	(627)

4. Accounts receivable

Outside parties accounts receivable are as follows:

	2006	2005
Receivables	2,225	2,771
Allowance for doubtful accounts	(192)	(164)
Total	2,033	2,607

5. Inventory

	2006	2005
Maps		
Topographic maps	462	755
Geographic maps	22	32
	484	787
Materials		
Paper	97	113
Plate	7	8
Ink	19	5
	123	126
Total	607	913

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
Computer equipment	1,877	20	(214)	1,683
Furniture	35			35
Mechanical equipment	407			407
Office equipment	8			8
Printing equipment	988			988
Scientific equipment	281			281
Total	3,596	20	(214)	3,402

Accumulated amortization	Balance at beginning of year	Amortization ⁽¹⁾	Disposals	Balance at end of year
Computer equipment	1,680	132	(214)	1,598
Furniture	26	4		30
Mechanical equipment	185	12		197
Office equipment	8			8
Printing equipment	987	1		988
Scientific equipment	197	28		225
Total	3,083	177	(214)	3,046

⁽¹⁾ Included in the cost of sales is \$3 for amortization expenses (\$132 in 2005).

Geomatics Canada Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)—Concluded

7. Information by activity

	2006			
	Products	Services	Consulting	Total
Revenues				
Government				
departments	5,976	298	1,528	7,802
External customers	5,878	3,361		9,239
Total revenue	11,854	3,659	1,528	17,041
Cost of sales	2,919	422		3,341
Results before direct and indirect expenses	8,935	3,237	1,528	13,700
Direct expenses	6,081	2,256	1,347	9,684
Indirect expenses	1,639	318	92	2,049
Total expenses	7,720	2,574	1,439	11,733
Net results	1,215	663	89	1,967
Identifiable assets				
Financial assets	2,418	710	503	3,631
Capital assets (net)	67	234	55	356
Capital expenditures	20			20
Amortization of capital assets	89	85	3	177

	2005			
	Products	Services	Consulting	Total
Revenues				
Government				
departments	4,737	517	796	6,050
External customers	6,402	3,673		10,075
Total revenue	11,139	4,190	796	16,125
Cost of sales	2,783	698		3,481
Results before direct and indirect expenses	8,356	3,492	796	12,644
Direct expenses	6,431	2,398	664	9,493
Indirect expenses	1,523	314	57	1,894
Total expenses	7,954	2,712	721	11,387
Net results	402	780	75	1,257
Identifiable assets				
Financial assets	2,827	958	158	3,943
Capital assets (net)	136	319	58	513
Capital expenditures	1	4		5
Amortization of capital assets	119	215	2	336

8. Net liabilities

	2006	2005
Contributed Capital	1,438	1,438
Accumulated net charge against the Fund's authority	(7,700)	(5,110)
Reserve for the replacement of printing presses*	1,600	1,600
Accumulated surplus	3,962	1,995
Net liabilities	(700)	(77)

* In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses in the amount of \$1,600.

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Fund enters into transactions with such entities in the normal course of business, which transactions have been recorded at the exchange amount.

10. Commitment

The fund has operating leases for its premises from PWGSC. Future lease payments for 2007 amount to \$191.

11. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements, which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

National Film Board Revolving Fund

MANAGEMENT RESPONSIBILITY

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2006 and all information contained in these statements rests with National Film Board's management. These financial statements have been prepared by management in accordance with Treasury Board accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector, and year-end instructions issued by the Office of the Comptroller General.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the department's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the National Film Board's Departmental Performance Report is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Board.

The financial statements of the Board have been audited by the Auditor General of Canada.

LUISA FRATE
Chief, Financial Operations
(Senior Full-time Financial Officer)

MARYSE CHARBONNEAU
Director, Administration
(Senior Financial Officer)

May 26, 2006

STATEMENT OF AUTHORITY PROVIDED (USED)
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Cost of operation	(68,222)	(66,726)	(66,866)	(66,502)
Add: items not requiring use of funds		3,632		3,448
Operating source (use) of funds	(68,222)	(63,094)	(66,866)	(63,054)
Less: items requiring use of funds				
Net capital acquisitions		2,017		1,856
Net other assets and liabilities			10	
Authority provided (used)	(68,222)	(65,111)	(66,876)	(64,910)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31
(in thousands of dollars)

	2006	2005
Credit balance in the accumulated net charge against the Fund's authority	3,561	6,363
Add: PAYE charges against the credit account after March 31	5,462	3,622
Net authority used, end of year	9,023	9,985
Authority limit	15,000	15,000
Unused authority carried forward	5,977	5,015

National Film Board Revolving Fund— Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE AND STATUS
OF WOMEN

I have audited the statement of financial position of the National Film Board as at March 31, 2006 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the Board.

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 26, 2006

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2006	2005		2006	2005
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets			Due to the Consolidated Revenue Fund		391,833
Cash	222,127	207,923	Accounts payable		
Due from the Consolidated Revenue Fund	1,478,639		Government of Canada	1,233,405	1,181,032
Accounts receivable			Outside parties	5,612,353	4,152,166
Government of Canada	277,866	872,980	Accrued salaries	887,527	1,121,624
Outside parties	4,258,179	4,735,162	Vacation pay and compensatory leave	241,762	41,799
Inventories	579,524	507,479	Deferred revenue	222,761	381,055
Deposits	290,778	212,014	Employee future benefits (Note 5)	6,657,938	6,174,606
	7,107,113	6,535,558	Obligation under capital leases (Note 7)	1,781,280	2,171,641
Non-financial assets				16,637,026	15,615,756
Prepaid expenses	848,934	692,153	Equity of Canada	(1,859,885)	(245,142)
Capital assets (Note 4)	6,821,094	8,142,903	Contractual obligations and contingencies (Notes 10 and 11)		
	7,670,028	8,835,056			
	14,777,141	15,370,614		14,777,141	15,370,614

The accompanying notes are an integral part of the financial statements.

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

JACQUES BENSIMON
Government Film Commissioner

Approved by the Board of Trustees:

ANDRÉ H. CARON
Member

PIERRE LESSARD
Member

National Film Board Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2006	2005
	\$	\$
Expenses (Note 6a)		
English programming		
Production of films and other forms of visual presentations		
Board's program	25,049,051	24,421,647
Sponsored production	769,185	1,525,462
Marketing of films and other forms of visual presentations	1,756,072	1,678,820
	<u>27,574,308</u>	<u>27,625,929</u>
French programming		
Production of films and other forms of visual presentations		
Board's program	16,048,165	16,550,042
Sponsored production	294,300	663,038
Marketing of films and other forms of visual presentations	1,525,793	1,550,424
	<u>17,868,258</u>	<u>18,763,504</u>
Distribution	8,271,387	6,981,187
Communications and outreach development	10,053,522	9,816,086
Digital development and applications	2,735,025	2,393,703
Management and administration	9,033,603	9,097,187
Cost of operations	<u>75,536,103</u>	<u>74,677,596</u>
Revenues (Note 6b)		
Institutional and educational	2,780,251	2,122,156
Television	2,005,950	1,436,853
Sponsored production	1,260,392	2,467,805
Home video	1,179,053	961,419
Stockshots	681,945	658,136
Miscellaneous	609,894	347,746
Theatrical	292,636	181,529
	<u>8,810,121</u>	<u>8,175,644</u>
Net cost of operations	<u>66,725,982</u>	<u>66,501,952</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2006	2005
	\$	\$
Operating activities		
Net cost of operations	(66,725,982)	(66,501,952)
Items not requiring an outlay (inflow) of cash:		
Amortization of capital assets	3,021,200	3,540,545
Loss (gain) on disposal of capital assets	(71,500)	11,922
Change in liability for vacation pay and compensatory leave	199,963	(9,893)
Net change in employee future benefits	483,332	(94,037)
Other changes in assets and liabilities	<u>1,870,472</u>	<u>(1,734,901)</u>
Cash used in operating activities	<u>(61,222,515)</u>	<u>(64,788,316)</u>
Financing activities		
Payments on obligation under capital leases	(812,428)	(639,343)
Cash used in financing activities	<u>(812,428)</u>	<u>(639,343)</u>
Capital activities		
Acquisition of capital assets	(1,307,444)	(1,277,917)
Proceeds from disposal of capital assets	101,620	61,000
Cash used in capital activities	<u>(1,205,824)</u>	<u>(1,216,917)</u>
Net cash provided by Government of Canada	<u>(63,240,767)</u>	<u>(66,644,576)</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

	2006	2005
	\$	\$
Equity of Canada, beginning of year	(245,142)	1,347,135
Net cost of operations	(66,725,982)	(66,501,952)
Net cash provided by Government	63,240,767	66,644,576
Change in due from the Consolidated Revenue Fund	<u>1,870,472</u>	<u>(1,734,901)</u>
Equity of Canada, end of year	<u>(1,859,885)</u>	<u>(245,142)</u>

The accompanying notes are an integral part of the financial statements.

National Film Board Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board was established in 1939 under the *National Film Act*, and is the agency responsible for administering the Act.

The National Film Board (Board) is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage and Status of Women. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board's legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- to advise the Governor in Council in connection with film activities;
- to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

2. Significant accounting policies

These financial statements have been prepared in accordance with Treasury Board accounting policies, which are consistent with Canadian generally accepted accounting principles for the public sector, and year-end instructions issued by the Office of the Comptroller General.

The most significant policies are as follows:

Parliamentary appropriations

Operations are funded through a permanent authority from Parliament (Revolving Fund) and Parliamentary appropriations voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million.

The Board is also financed in part by the Government of Canada through Parliamentary appropriations. The appropriations are voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. The basis of the appropriations provided to the Board does not parallel the accounting principles applied in preparing the financial statements since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides a reconciliation between the two bases of reporting.

Net cash provided by Government

The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions with other departments and agencies.

Due to (from) the Consolidated Revenue Fund

Due from the Consolidated Revenue Fund balance represents the amount of cash that the Board is entitled to draw from the CRF without further appropriations, in order to discharge its liabilities and the due to the Consolidated Revenue Fund balance represents the amount of cash that the Board has to pay to the CRF for the money received.

Expense recognition

All expenses are recorded on the accrual basis.

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in co-productions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

National Film Board Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Revenues

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is made for external accounts receivable where recovery is considered uncertain.

Inventories

Materials and supplies are carried at cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Capital assets

Capital assets are amortized on the straight line method over the estimated useful life of the assets, as follows:

Technical equipment	from 4 to 10 years
Software and data	
processing equipment	from 5 to 10 years
Office furniture and	
equipment	from 5 to 10 years
Rolling stock	5 years
Leasehold improvements	terms of the leases

The Board has a collection of nearly 20,000 audiovisual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the statement of financial position as capital assets to ensure that the reader is aware of its existence.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the acquisition price of the asset. The assets recorded from a capital lease agreement are amortized on the same basis as

other assets owned by the Board and the obligations are amortized over the lease term.

Employee future benefits

Pension benefits

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Board's contributions reflect the full cost as employer. This amount is currently based on a multiple of an employee's required contributions and may change over time depending on the experience of the Plan. The Board's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the Board. The Board is not currently required to make contributions with respect to any actuarial deficiencies of the Public Service Pension Plan.

Severance benefits

Employees are entitled to severance benefits as provided for under labour contracts and conditions of employment. The cost of these benefits is accrued as employees render the services necessary to earn them. Management determined the accrued benefit obligation using a method based upon assumptions and its best estimates; such as, years of service, employees' status and departure statistics. These benefits represent the only obligation of the Board that entails settlement by future payment.

Measurement uncertainty

The preparation of these financial statements in accordance with Treasury Board accounting policies, which are consistent with Canadian generally accepted accounting principles for the public sector and year-end instructions issued by the Office of the Comptroller General, requires management to make estimates and assumptions that could affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the useful life of capital assets, allowances for doubtful accounts and the liability related to employee severance benefits. Actual results could significantly differ from those estimated. The estimates are reviewed periodically and as adjustments become necessary, they are reported in net cost of operations in the period in which they become known.

National Film Board Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Parliamentary appropriations

The Board receives most of its funding through annual Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of Net cost of operations to current year appropriations used:

	2006	2005
	\$	\$
Net cost of operations	66,725,982	66,501,952
Acquisition of capital assets	1,307,444	1,277,917
Payments on obligation under capital leases	812,428	639,343
Gain (loss) on disposal of capital assets	71,500	(11,922)
Change in liability for vacation pay and compensatory leave	(199,963)	9,893
Net change in employee severance benefits	(483,332)	94,037
Proceeds from disposal of capital assets	(101,620)	(61,000)
Amortization of capital assets	(3,021,200)	(3,540,545)
Current year appropriations used	<u>65,111,239</u>	<u>64,909,675</u>

(b) Appropriations provided and used:

	2006	2005
	\$	\$
As per Main Estimates—Vote 75	62,948,000	63,672,000
Supplementary Estimates appropriation	5,274,182	3,194,031
Authority to carry forward	(3,110,943)	(1,956,356)
Current year appropriations used	<u>65,111,239</u>	<u>64,909,675</u>

(c) Reconciliation of net cash provided by Government of Canada to current year appropriations used:

	2006	2005
	\$	\$
Net cash provided by Government of Canada	63,240,767	66,644,576
Changes in net position in the Consolidated Revenue Fund		
Variation in accounts receivable	1,072,097	(1,519,522)
Variation in accounts payable	1,512,560	(759,899)
Variation in deferred revenue	(158,294)	(2,196)
Other adjustments	(555,891)	546,716
Current year appropriations used	<u>65,111,239</u>	<u>64,909,675</u>

National Film Board Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

4. Capital assets

	Cost				Accumulated amortization				2006	2005
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance	Opening balance	Amortization	Disposals and write-offs	Closing balance	Net book value	Net book value
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Technical equipment....	20,871,829	997,726	235,200	21,634,355	17,130,572	1,353,630	235,200	18,249,002	3,385,353	3,741,257
Software and data processing equipment	13,040,884	489,338	258,892	13,271,330	9,405,104	1,368,543	228,771	10,544,876	2,726,454	3,635,780
Office furniture and equipment	1,045,033		203,889	841,144	876,936	33,294	203,890	706,340	134,804	168,097
Rolling stock	31,755			31,755	31,755			31,755		
Collection	1			1					1	1
Leasehold improvements	3,890,429	242,447		4,132,876	3,292,661	265,733		3,558,394	574,482	597,768
Total	38,879,931	1,729,511	697,981	39,911,461	30,737,028	3,021,200	667,861	33,090,367	6,821,094	8,142,903

The above assets include equipment under capital leases for a total cost of \$4,248,313 (2005—\$4,010,400) less accumulated amortization of \$2,810,284 (2005—\$2,040,079). Current year amortization expenses relating to property under capital lease amount to \$906,237 (2005—\$719,194). Acquisitions under capital leases amounted to \$422,067 (2005—\$629,759).

5. Employee future benefits

Pension benefits

The Board and all eligible employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. The 2006 expense amounts to \$3,867,894 (2005—\$3,741,890), which represents approximately 2.8 times the contributions by employees.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

The Board provides severance benefits to its employees based on years of service and final salary. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Benefits will be paid from future appropriations or other sources of revenue. Information about the plan, measured as at March 31, 2006, is as follows:

	2006	2005
	\$	\$
Accrued benefit obligation, beginning of year	6,174,606	6,268,643
Expense for the year	1,388,151	383,234
Benefits paid during the year	(904,819)	(477,271)
Accrued benefit obligation, end of year	6,657,938	6,174,606

6. (a) Expenses

	2006	2005
	\$	\$
Salaries and benefits	40,419,024	37,689,367
Rentals	8,648,427	8,887,067
Professional and special services	8,559,660	9,771,400
Transportation and communication	3,890,222	3,953,774
Cash financing in co-productions	3,742,525	3,657,162
Amortization of capital assets	3,021,200	3,540,545
Materials and supplies	2,411,643	2,268,889
Contracted film production and laboratory processing	1,437,239	1,671,050
Information	1,295,115	1,165,952
Repairs and upkeep	750,962	717,395
Miscellaneous	736,687	672,094
Royalties	694,899	670,979
(Gain) loss on disposal of capital assets	(71,500)	11,922
	75,536,103	74,677,596

National Film Board Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(b) Revenues

	2006	2005
	\$	\$
Film prints	3,156,370	2,412,268
Royalties	3,101,520	2,289,689
Sponsored production	1,260,392	2,467,805
Stockshots	681,945	658,136
Miscellaneous	609,894	347,746
	<u>8,810,121</u>	<u>8,175,644</u>

7. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized using implicit interest rates varying from 7 percent to 14 percent. The related obligations are paid over a 3-5 year lease term. Minimum lease payments totalled \$812,428 for the year ended March 31, 2006 (2005—payments of \$639,343). Interest of \$259,440 (2005—\$239,416) was charged to operations.

The obligation under capital leases includes the following:

	\$
Future minimum lease payments:	
2007	942,457
2008	959,764
2009	189,637
2010	20,612
	<u>2,112,470</u>
Less: imputed interest	<u>331,190</u>
	<u>1,781,280</u>

8. Related party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year ending March 31, 2006, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,883,007 (2005—\$6,817,799).

9. Fair value of financial instruments

Accounts receivable, deposits, accounts payable, accrued salaries and vacation pay and compensatory leave are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

The present value of the capital leases obligation based on current market interest rate of 8 percent is estimated at \$1,904,893 (2005—\$2,366,327).

10. Contractual obligations

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2016. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	\$	\$	\$
2007	6,559,000	945,000	7,504,000
2008	5,687,000	572,000	6,259,000
2009	5,139,000	168,000	5,307,000
2010	4,642,000	35,000	4,677,000
2011	4,541,000	6,000	4,547,000
2012-2016	<u>23,476,000</u>		<u>23,476,000</u>
	<u>50,044,000</u>	<u>1,726,000</u>	<u>51,770,000</u>

From the amount of \$50,044,000 for the lease for premises, agreements have been signed for \$96,000 with outside parties and \$49,948,000 with PWGSC.

11. Contingencies

The Board is subject to various legal claims arising in the normal course of its operations. In management's view, the ultimate disposition of these claims is not expected to have a material impact on the financial statements.

12. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2006.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by the Treasury Board Policy on Special Revenue Spending Authorities, and in accordance with relevant reporting requirements and standards of the Receiver General for Canada. The financial statements were prepared in accordance with the significant accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Primary responsibility for the integrity and objectivity of data in these financial statements rests with management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and directives to maintain appropriate standards of financial management, accounting and reporting.

Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil its accounting and reporting responsibility, the Fund maintains a set of accounts which provide a centralized record of the Fund's financial transactions, and maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems and controls are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and to safeguard assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection,

training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements were audited by an external professional public accounting firm in accordance with Canadian generally accepted auditing standards. The role of the auditor was to provide an independent opinion as to whether the financial statements present fairly, in all material respects, the Fund's financial position at March 31, 2006 and the results of its operations and cash flow for the year then ended. The Auditors' Report (opinion) is appended to the financial statements.

Financial information contained in ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with information contained in these financial statements, unless otherwise indicated.

Approved by:

JEAN-LUC CARON for
MIKE HAWKES
*Senior Financial Officer,
Finance Branch*

June 1, 2006

IAN BENNETT
*A/Assistant Deputy Minister,
Acquisitions Branch*

June 2, 2006

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results	(99)	3,146	(99)	3,160
Add: items not requiring use of funds	99	(1,778)	99	1,499
Authority provided		1,368		4,659

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2006	2005
Debit balance in the accumulated net charge against the Fund's authority	(10,678)	(5,002)
Add: PAYE charges against the appropriation account after March 31	6,776	1,518
Less: amounts credited to the appropriation account after March 31	2,452	1,502
Net authority provided, end of year	(6,354)	(4,986)
Authority limit (Note 1)	35,000	35,000
Unused authority carried forward	41,354	39,986

Optional Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND EVALUATION
BRANCH PUBLIC WORKS AND GOVERNMENT SERVICES
CANADA

We have audited the statement of financial position of the Optional Services Revolving Fund as at March 31, 2006 and the statements of operations, net assets (liabilities) and cash flows for the year then ended. These financial statements are the responsibility of the management of the Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the

accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 16, 2006

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES AND NET ASSETS (LIABILITIES)		
Current			Current		
Cash in transit	782		Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	19	45
Government of Canada	1,482	1,402	Outside parties	5,624	2,413
Outside parties	1,838	2,156	Other liabilities	122	196
Other assets (Note 3)	96	108		5,765	2,654
	4,198	3,666		782	820
Capital assets (Note 4)	11			6,547	3,474
			NET ASSETS (LIABILITIES) (Note 5)	(2,338)	192
	4,209	3,666		4,209	3,666

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

STATEMENT OF OPERATIONS AND NET ASSETS (LIABILITIES) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Revenues (Note 7)	95,517	80,960
Direct costs	86,566	72,327
Gross margin	8,951	8,633
Operating expenses		
Salaries and employee benefits	3,741	3,099
Employee termination benefits	70	13
Professional and special services	1,034	1,092
Occupancy costs	419	452
Corporate and administrative services	241	176
Transportation and telecommunications	145	176
Information	37	38
Utilities, materials and supplies	31	147
Rentals	20	18
Amortization	11	
Purchased repairs and maintenance	5	206
Bad debts	2	
Interest on draw down		29
Other expenses	49	27
	5,805	5,473
Net results	3,146	3,160
Net assets (liabilities), beginning of year	192	(1,674)
Transfer of activities		190
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(5,676)	(1,484)
Net assets (liabilities), end of year	(2,338)	192

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Operating activities		
Net results	3,146	3,160
Items not affecting use of the Fund's authority		
Amortization	11	
Transfer of capital assets from the Vote	(22)	
Provision for employee termination benefits	70	13
	3,205	3,173
Changes in working capital (Note 8)	2,579	(1,828)
Payments on provision for employee termination benefits	(108)	(26)
Net financial resources provided by operating activities	5,676	1,319
Investing activities		
Capital assets—adjustments		165
Net financial resources provided by investing activities		165
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	5,676	1,484
Accumulated net charge against the Fund's authority account, beginning of year	5,002	5,245
Transfer of activities		(1,727)
	5,002	3,518
Accumulated net charge against the Fund's authority account, end of year (Note 5)	10,678	5,002

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by Section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of Section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materials; and Section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking Program; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (A) (Treasury Board decision #829023-1 dated October 25, 2001), the draw down authority of the Fund was reduced from \$200,000,000 to \$75,000,000 and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$75,000,000 to \$35,000,000. The Treasury Board decision #829420 also authorized the write off of \$22,700,000 of the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

(b) Revenues and expenses

Revenues and expenses are recorded using the accrual basis of accounting.

(c) Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight-line basis over their estimated useful economic lives as follows:

<u>Category</u>	<u>Estimated useful economic life</u>
Informatics hardware	3 to 5 years
Machinery and equipment	5 years

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

3. Other assets

	2006	2005
	(in thousands of dollars)	
Goods and Services Tax refundable advances	95	106
Other advances	1	2
	<u>96</u>	<u>108</u>

Optional Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Transfer of capital assets from the vote	Acqui- sitions	Balance, end of year
(in thousands of dollars)				
Informatics hardware	36			36
Machinery and equipment		54		54
	36	54		90

Accumulated amortization	Balance, beginning of year	Transfer of capital assets from the vote	Current year amorti- zation	Balance, end of year
(in thousands of dollars)				
Informatics hardware	36			36
Machinery and equipment		32	11	43
	36	32	11	79
Net				11

5. Net assets (liabilities)

	2006	2005
(in thousands of dollars)		
Accumulated net charge against the Fund's authority account	(10,678)	(5,002)
Accumulated surplus, beginning of year	5,194	3,571
Net results	3,146	3,160
Transfer of activities		(1,537)
Accumulated surplus, end of year	8,340	5,194
	(2,338)	192

6. Contractual obligations

The Fund leases its premises under an operating lease.
Future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2007	452
2008	452
2009	75
	979

7. Revenues

	2006	2005
(in thousands of dollars)		
Vaccine program recoveries	52,291	39,862
Traffic management recoveries	32,442	31,020
Locally shared support services centres sales	6,210	6,468
Communication, printing and audio-visual recoveries	4,496	3,566
Benchmarking program	78	44
	95,517	80,960

8. Changes in working capital

	2006	2005	Changes
(in thousands of dollars)			
Current assets	4,198	3,666	(532)
Current liabilities	5,765	2,654	3,111
			2,579

9. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable and accounts payable. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Passport Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Canada Revolving Fund for 2005-2006 have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting principles for revolving funds of the Government of Canada on a basis consistent with that of the preceding year, as set out in Note 2 of the statements. Some previous year's figures have been reclassified to conform to the current year's presentation.

The primary responsibility for the integrity and objectivity of the data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgements with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts that provide a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal controls which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribe regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration.

These financial statements were presented to the external auditor, who audited them and has provided an independent opinion, which has been appended to these financial statements.

Approved by:

DENIS FORTIER
Director General,
Corporate Services

DOREEN STEIDLE
Chief Executive Officer
Passport Canada

June 1, 2006

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results		(3,426)	9,496	4,207
Add: items not requiring use of funds	32,275	14,910	15,438	12,874
Operating source of funds	32,275	11,484	24,934	17,081
Less: items requiring use of funds				
Repayment of the loan from DFAIT			4,477	4,477
Net capital acquisitions	27,382	6,653	19,942	16,831
Net other assets and liabilities	4,893	(9,064)	515	(1,752)
Authority provided (used)*		13,895		(2,475)

* The used authority in the current year under Foreign Affairs differs by \$10,258 with the authority provided shown in this statement. 2004-2005 authority used has been amended to present the permanent allocation of \$1,277 from Treasury Board Vote 5, received in fiscal year 2005-2006 instead of fiscal year 2004-2005.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2006	2005
Debit balance in the accumulated net charge against the Fund's authority	(30,345)	(16,683)
Add: PAYE charges against the appropriation account after March 31	11,726	14,064
Less: amounts credited to the appropriation account after March 31	2,704	4,809
Net authority used (provided), end of year	(21,323)	(7,428)
Authority limit	4,000	4,000
Unused authority carried forward*	25,323	11,428

* The authority available for use in subsequent years under Foreign Affairs differs by \$10,258 with the unused authority carried forward shown in this statement. 2004-2005 unused authority carried forward has been amended to present the permanent allocation of \$1,277 from Treasury Board Vote 5, received in fiscal year 2005-2006 instead of fiscal year 2004-2005.

Passport Canada Revolving Fund— *Continued*

AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER, CORPORATE SERVICES, DEPARTMENT OF FOREIGN AFFAIRS AND INTERNATIONAL TRADE

We have audited the statement of financial position of the Passport Canada Revolving Fund as at March 31, 2006 and the statements of operations and net assets and cash flows for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*. These financial statements are the responsibility of the management of the Passport Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by

management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Passport Canada Revolving Fund at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Passport Office Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

The comparative figures for March 31, 2005 were reported on by another firm of chartered accountants.

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 26, 2006

STATEMENT OF FINANCIAL POSITION **AS AT MARCH 31** (in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES		
Current :			Current :		
Accounts receivable :			Accounts payable and accrued liabilities :		
Government of Canada	2,173	4,109	Government of Canada	1,759	6,150
Outside parties	592	762	Outside parties :		
Inventories	5,184	4,084	Accounts payable	9,943	8,019
Prepaid expenses	1,314	1,509	Vacation pay	2,940	2,627
	9,263	10,464	Contractors' holdbacks	214	90
Long-term :			Current portion of the provision for employee termination benefits	323	226
Capital assets (Note 3) :				15,179	17,112
At cost	110,997	109,769	Long-term :		
Less: accumulated amortization	72,769	65,533	Provision for employee termination benefits	12,459	10,913
	38,228	44,236		12,459	10,913
			NET ASSETS (Note 4)	19,853	26,675
			Commitments (Note 5)		
	47,491	54,700		47,491	54,700

The accompanying notes are an integral part of the financial statements.

Passport Canada Revolving Fund— *Continued*

STATEMENT OF OPERATIONS AND NET ASSETS **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2006	2005
Revenues :		
Fees earned	195,434	166,843
Miscellaneous revenues	495	370
	195,929	167,213
Cost of goods sold	15,033	12,107
Gross profit	180,896	155,106
Operating expenses :		
Salaries and employee benefits	113,744	92,687
Provision for employee termination benefits	2,250	1,783
Freight, express and cartage	17,931	13,559
Amortization of capital assets	12,613	11,091
Accommodation	10,438	9,875
Professional and special services	7,118	8,456
Passport operations at missions abroad (Note 6)	4,447	4,447
Information	3,450	1,920
Telecommunications	3,309	2,394
Printing, stationery and supplies	3,140	2,823
Repair and maintenance	2,630	2,679
Travel and removal	1,747	1,565
Postal services and postage	998	1,370
Rentals	341	302
Miscellaneous	166	425
	184,322	155,376
Net results before extraordinary items	(3,426)	(270)
Gain on loan forgiveness (Note 7)		4,477
Net results	(3,426)	4,207
Net asset beginning of the year	26,675	16,858
Net change in the accumulated net charge against the Fund's authority	(13,662)	3,380
Contributed capital	10,266	2,230
Net assets end of the year (Note 4)	19,853	26,675

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2006	2005
Operating activities :		
Net results	(3,426)	4,207
Add:		
Provision for employee termination benefits	1,643	1,410
Amortization of capital assets	12,613	11,091
Loss on disposal of capital assets	48	
	10,878	16,708
Changes in current assets and liabilities (Note 8)	(829)	(1,010)
	10,049	15,698
Investing activities :		
Capital assets acquired	(6,653)	(16,831)
Financing activities		
Repayment of loan payable		(4,477)
Contributed capital (Note 4)	10,266	2,230
Net financial resources (used) generated and net change in the accumulated net charge against the Fund's authority account, during the year	13,662	(3,380)
Accumulated net charge against the Fund's authority account, beginning of year	16,683	20,063
Accumulated net charge against the Fund's authority account, end of year (Note 4)	30,345	16,683

The accompanying notes are an integral part of the financial statements.

Passport Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Canada Revolving Fund (the “Fund”) was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$746,000 representing net assets assumed by the Fund and assets contributed to the Fund were charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of Section 4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- employees’ vacation pay and termination benefits liabilities are based on management’s estimate of the liabilities rather than based on actuarial valuations;
- revenues from passport fees are recognized upon application and receipt of payment rather than when passports are issued as stated in the Canadian Passport Order; and
- funding for capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

(b) Revenue recognition

Revenues from passport fees are recognized upon application and receipt of payment.

(c) Inventories

The inventory of materials and supplies is carried at cost using the average cost method.

(d) Capital assets

Leasehold improvements are amortized on a straight-line basis over the term of the leases. Capital

assets are recorded at cost and amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

<u>Asset</u>	<u>Years</u>
Leasehold improvements	Term of lease
Furniture	10 years
Electronic data processing (EDP) equipment	3-5 years
Other machines and equipment	5 years

Expenditures associated with the Technology Enhancement Plan Project (TEP) are capitalized. The project costs have been separated in four categories, which are amortized on a straight-line basis over the useful life of each category as follows:

<u>Asset</u>	<u>Years</u>
Technology enhancement plan (TEP)	
Machines and equipment	10 years
System	4 years
Furniture	10 years
Electronic data processing (EDP) equipment	4 years

All project costs for the other capital projects are amortized on a straight-line basis over the useful life of the project.

(e) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(f) Pension plan

Employees of Passport Canada are covered by the *Public Service Retirement Pension Plan* administered by the Government of Canada. Under present legislation, contributions made by Passport Canada to the Plan are limited to an amount equal to the employee’s contributions on account of current service. These contributions represent the total pension obligations of Passport Canada and are charged to operations on a current basis. Passport Canada is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Passport Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(g) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Technology Enhancement Plan Project.....	33,877			33,877
Capital projects.....	66,140	6,310	2,495	69,955
Furniture.....	2,360	7	2,283	84
EDP equipment.....	7,037	320	566	6,791
Other machines and equipment.....	355	16	81	290
	<u>109,769</u>	<u>6,653</u>	<u>5,425</u>	<u>110,997</u>
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Technology Enhancement Plan Project.....	33,719	40		33,759
Capital projects.....	25,166	11,242	2,448	33,960
Furniture.....	2,309	29	2,282	56
EDP equipment.....	4,098	1,248	566	4,780
Other machines and equipment.....	241	54	81	214
	<u>65,533</u>	<u>12,613</u>	<u>5,377</u>	<u>72,769</u>

Capital projects category includes leasehold improvements.

4. Net assets

	2006	2005
(in thousands of dollars)		
Accumulated net charge against the Fund's authority.....	(30,345)	(16,683)
Accumulated surplus.....	39,932	41,128
Contributed capital.....	10,266	2,230
	<u>19,853</u>	<u>26,675</u>

Accumulated net charge against the Fund's authority:

Accumulated net charge against the Fund's authority is the cash position of the Fund, held by the Government on the Fund's behalf.

Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of \$746,000 upon establishment of the Fund.

Contributed capital:

In the year, Passport Canada received \$10,265,692 (2005—\$2,230,000) from Treasury Board to fund capital projects, principally for National Security Initiatives and to address Auditor General recommendations.

5. Commitments

Passport Canada rents office premises and other office equipment under long-term operating leases, which expire in 2015. Future minimum lease payments by year are approximately as follows:

	(in thousands of dollars)
2007.....	9,487
2008.....	8,053
2009.....	5,818
2010.....	2,080
2011 and thereafter.....	1,930
	<u>27,368</u>

Passport Canada signed a contract for the purchase of passport materials, which expires in May 2008. Future minimum payments by year are approximately:

	(in thousands of dollars)
2007.....	9,082
2008.....	4,919
	<u>14,001</u>

6. Related party transactions

Through common ownership, Passport Canada is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

Passport Canada Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

As part of its operations Passport Canada, which is an agency of the Department of Foreign Affairs and International Trade (DFAIT), collects Consular fees on behalf of DFAIT Consular Affairs division. These fees are not recorded as revenues in the statement of operations. In fiscal year 2006, the Fund collected and remitted to DFAIT \$62,654,238 (2005—\$55,816,353) in consular fees.

7. Forgiveness of loan payable

During the 2005 fiscal year, the Department of Foreign Affairs and International Trade (DFAIT) authorized the forgiveness of the balance of the loan payable in the amount of \$4,477,000. This amount had been repaid by Passport Canada in June 2004 and was returned by DFAIT in March 2005.

8. Changes in current assets and liabilities

	2006	2005
	(in thousands of dollars)	
Changes in current assets and liabilities:		
Accounts receivables — Government of Canada	1,936	(3,913)
Accounts receivables — Outside parties	170	(571)
Inventories	(1,100)	32
Prepaid expenses	195	569
Accounts payable and accrued liabilities:		
Government of Canada	(4,391)	1,765
Outside parties — Accounts payable	1,924	863
Outside parties — Vacation pay	313	256
Outside parties — Contractors' holdbacks ...	124	(11)
	(829)	(1,010)

9. Comparative figures

Certain amounts for the 2005 fiscal year have been reclassified to make them comparative with the current year.

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by the Treasury Board Policy on Special Revenue Spending Authorities, and in accordance with relevant reporting requirements and standards of the Receiver General for Canada. The financial statements were prepared in accordance with the significant accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Primary responsibility for the integrity and objectivity of data in these financial statements rests with management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and directives to maintain appropriate standards of financial management, accounting and reporting.

Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil its accounting and reporting responsibility, the Fund maintains a set of accounts which provide a centralized record of the Fund's financial transactions, and maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems and controls are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and to safeguard assets under the Fund's administration. The Fund also seeks to

assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements were audited by an external professional public accounting firm in accordance with Canadian generally accepted auditing standards. The role of the auditor was to provide an independent opinion as to whether the financial statements present fairly, in all material respects, the Fund's financial position at March 31, 2006 and the results of its operations and cash flow for the year then ended. The Auditors' Report (opinion) is appended to the financial statements.

Financial information contained in ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with information contained in these financial statements, unless otherwise indicated.

Approved by:

MIKE HAWKES
Senior Financial Officer,
Finance Branch

June 6, 2006

TIM MCGRATH
A/Assistant Deputy Minister,
Real Property Branch

June 2, 2006

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results	9,000	3,888	11,888	7,049
Less: items requiring use of funds		842		(386)
Authority provided	9,000	3,046	11,888	7,435

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2006	2005
Debit balance in the accumulated net charge against the Fund's authority	(2,439)	(3,094)
Add: PAYE charges against the appropriation account after March 31	409	968
Less: amounts credited to the appropriation account after March 31		746
Net authority provided, end of year	(2,030)	(2,872)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	7,030	7,872

Real Property Disposition Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND EVALUATION
BRANCH PUBLIC WORKS AND GOVERNMENT SERVICES
CANADA

We have audited the statement of financial position of the Real Property Disposition Revolving Fund as at March 31, 2006 and the statements of operations and net assets and cash flows for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the

financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 19, 2006

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES AND NET ASSETS		
Current			Current		
Cash in transit		746	Accounts payable and accrued liabilities		
Work in process	2,970	2,128	Government of Canada		115
			Outside parties	30	
			Deposits on disposals	379	853
				409	968
			NET ASSETS (Note 3)	2,561	1,906
	2,970	2,874		2,970	2,874

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—Continued

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Revenues	6,765	9,302
Operating expenses		
Fees	1,802	1,233
Disbursements	1,075	1,020
	2,877	2,253
Net results	3,888	7,049
Net assets, beginning of year	1,906	2,951
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(3,888)	(7,049)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year	655	(1,045)
Net assets, end of year	2,561	1,906

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Operating activities		
Net results	3,888	7,049
Changes in working capital (Note 4)	(655)	1,045
Net financial resources provided by operating activities	3,233	8,094
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(3,888)	(7,049)
Net financial resources used by financing activities	(3,888)	(7,049)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(655)	1,045
Accumulated net charge against the Fund's authority account, beginning of year	3,094	2,049
Accumulated net charge against the Fund's authority account, end of year (Note 3)	2,439	3,094

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed \$5,000,000 at any time.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

(b) Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

(c) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

Real Property Disposition Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

(d) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at year-end.

3. Net assets

	2006	2005
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(2,439)	(3,094)
Accumulated surplus, beginning of year	5,000	5,000
Net results	3,888	7,049
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(3,888)	(7,049)
Accumulated surplus, end of year	5,000	5,000
	2,561	1,906

4. Changes in working capital

	2006	2005	Changes
	(in thousands of dollars)		
Current assets	2,970	2,874	(96)
Current liabilities	409	968	(559)
			(655)

5. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit and accounts payable. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by the Treasury Board Policy on Special Revenue Spending Authorities, and in accordance with relevant reporting requirements and standards of the Receiver General for Canada. The financial statements were prepared in accordance with the significant accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Primary responsibility for the integrity and objectivity of data in these financial statements rests with management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and directives to maintain appropriate standards of financial management, accounting and reporting.

Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil its accounting and reporting responsibility, the Fund maintains a set of accounts which provide a centralized record of the Fund's financial transactions, and maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems and controls are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and to safeguard assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate

divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements were audited by an external professional public accounting firm in accordance with Canadian generally accepted auditing standards. The role of the auditor was to provide an independent opinion as to whether the financial statements present fairly, in all material respects, the Fund's financial position at March 31, 2006 and the results of its operations and cash flow for the year then ended. The Auditors' Report (opinion) is appended to the financial statements.

Financial information contained in ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with information contained in these financial statements, unless otherwise indicated.

Approved by:

MIKE HAWKES
*Senior Financial Officer,
Finance Branch*

TIM MCGRATH
*A/Assistant Deputy Minister,
Real Property Branch*

ALAIN TRÉPANIÉ
*A/Assistant Deputy Minister,
Corporate Services, Policy and
Communications Branch*

June 6, 2006

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results.....		(1,456)		(2,028)
Add: items not requiring use of funds.....		1,095		(13,999)
Operating source of funds....		(361)		(16,027)
Add: recovery of net draw down authority used (Note 1).....		48		15,991
Less: items requiring use of funds				
Net other assets and liabilities.....		(313)		(36)
Authority provided.....				

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2006	2005
Debit balance in the accumulated net charge against the Fund's authority.....	(36,126)	(21,122)
Add: PAYE charges against the appropriation account after March 31.....	198,408	207,026
Less: amounts credited to the appropriation account after March 31.....	162,282	185,904
Net authority provided, end of year.....		
Authority limit (Note 1).....	150,000	150,000
Unused authority carried forward.....	150,000	150,000

Real Property Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND EVALUATION
BRANCH PUBLIC WORKS AND GOVERNMENT SERVICES
CANADA

We have audited the statement of financial position of the Real Property Services Revolving Fund as at March 31, 2006 and the statements of operations and net assets (liabilities) and cash flows for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the

accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 19, 2006

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES AND NET LIABILITIES		
Current			Current		
Cash in transit	2,500	256	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	3,526	7,686
Government of Canada	150,478	176,311	Outside parties	183,099	189,190
Outside parties	19,810	22,634	Professional liability fund	2,610	2,511
Other assets (Note 3)	8,245	8,418	Other liabilities	7,300	6,078
				196,535	205,465
			Allowance for employee termination benefits	22,167	23,411
				218,702	228,876
			NET LIABILITIES (Note 4)	(37,669)	(21,257)
	181,033	207,619		181,033	207,619

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

STATEMENT OF OPERATIONS AND NET ASSETS (LIABILITIES) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Gross revenues (Note 8).....	911,478	797,718
Recoverable disbursements made on behalf of clients.....	741,824	630,716
Net revenues.....	169,654	167,002
Operating expenses		
Salaries and employee benefits.....	108,181	103,380
Employee termination benefits.....	1,746	3,577
Overhead chargeback.....	34,943	34,503
Corporate and administrative services.....	16,415	16,495
Occupancy costs.....	6,540	5,630
Provision for claims and other expenses.....	3,285	5,445
	171,110	169,030
Net results.....	(1,456)	(2,028)
Net assets (liabilities), beginning of year.....	(21,257)	4,740
Recovery of net draw down authority used (Note 1).....	48	15,991
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year.....	(15,004)	(39,960)
Net liabilities, end of year.....	(37,669)	(21,257)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Operating activities		
Net results.....	(1,456)	(2,028)
Items not affecting use of the Fund's authority		
Provision for employee termination benefits.....	1,746	3,577
	290	1,549
Changes in working capital (Note 7).....	17,656	24,642
Payments on provision for employee termination benefits.....	(2,990)	(2,222)
Net financial resources provided by operating activities.....	14,956	23,969
Financing activities		
Recovery of net draw down authority used (Note 1).....	48	15,991
Net financial resources provided by financing activities.....	48	15,991
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year.....	15,004	39,960
Accumulated net charge against the Fund's authority account, beginning of year.....	21,122	(18,838)
Accumulated net charge against the Fund's authority account, end of year (Note 4).....	36,126	21,122

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by Section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund looks after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, necessary working capital, and capital expenditures.

Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute #805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

Effective April 1, 1999, RPSRF is used exclusively for providing services to other Government departments and third parties.

In accordance with Section 12 of the *Revolving Funds Act* R.S.C. 1985, c. R-8 to amend subsection 5(3) of the Act and through the 2001-2002 Supplementary Estimates (B) - Vote 7b and 13b (TB decision #829420 dated December 6, 2001), the draw down authority of the fund was reduced from \$450,000,000 to \$150,000,000 in addition to the write off of \$88,227,114 on the net draw down authority used as of March 31, 2002.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover the net draw down authority used in order to comply with the Policy on Special Revenue Spending Authorities. The amount received in 2005-2006 was \$48,000 (2004-2005: \$15,991,000).

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

(b) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback expense is based on budgeted personnel costs. Corporate and administrative services expense is based on budgeted expenditures calculated using 2003-2004 actuals and adjusted for known factors such as collective agreements and service level agreements.

(c) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(d) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

(e) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(f) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

Real Property Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Other assets

	2006	2005
	(in thousands of dollars)	
Goods and services tax refundable advances.....	8,173	7,993
Prepaid expenses.....	4	4
Inventories and work in process.....	68	421
	<u>8,245</u>	<u>8,418</u>

4. Net liabilities

	2006	2005
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority.....	(36,126)	(21,122)
Accumulated deficit, beginning of year.....	(135)	(14,098)
Net results.....	(1,456)	(2,028)
Recovery of net draw down authority used (Note 1).....	48	15,991
Accumulated deficit, end of year.....	<u>(1,543)</u>	<u>(135)</u>
	<u>(37,669)</u>	<u>(21,257)</u>

5. Contractual obligations

The Fund is engaged in contractual obligations for Property Services. Future payments are as follows:

(in thousands of dollars)

Year ending March 31,	
2007.....	195,368
2008.....	35,385
2009.....	21,248
2010.....	19,327
2011 and thereafter.....	<u>118,045</u>
	<u>389,373</u>

6. Contingent liabilities

Effective April 1, 2005, contingent liabilities were decentralized from the Treasury Board Secretariat of Canada to the Real Property Services Revolving Fund. The Fund records a liability for all contingencies which are likely to result in a liability and that can be reasonably estimated. The existence and amount of liability depend upon the future outcome of these contingencies, which are not currently determinable.

A statement of claim has been filed against the Crown and other parties alleging damages of \$39.7 million. The Crown has filed an appearance but not its statement of defence. As at the date of the audit report, the Crown is unable to assess the possibility of settlement, the amount at risk or estimate the amount of any settlement.

7. Changes in working capital

	2006	2005	Changes
	(in thousands of dollars)		
Current assets.....	181,033	207,619	26,586
Current liabilities.....	<u>196,535</u>	<u>205,465</u>	<u>(8,930)</u>
			<u>17,656</u>

8. Gross revenues

	2006	2005
	(in thousands of dollars)	
Recoverable disbursements made on behalf of clients.....	741,824	630,715
Project fees.....	138,891	132,218
Payroll recoveries.....	23,146	26,079
Inventory management fees.....	7,040	8,217
Other revenues.....	<u>577</u>	<u>489</u>
	<u>911,478</u>	<u>797,718</u>

9. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable and accounts payable. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Telecommunications and Informatics Common Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Telecommunications and Informatics Common Services Revolving Fund as required by the Treasury Board Policy on Special Revenue Spending Authorities, and in accordance with relevant reporting requirements and standards of the Receiver General for Canada. The financial statements were prepared in accordance with the significant accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Primary responsibility for the integrity and objectivity of data in these financial statements rests with management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and directives to maintain appropriate standards of financial management, accounting and reporting.

Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil its accounting and reporting responsibility, the Fund maintains a set of accounts which provide a centralized record of the Fund's financial transactions, and maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems and controls are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and to safeguard assets under the Fund's administration.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements were audited by an external professional public accounting firm in accordance with Canadian generally accepted auditing standards. The role of the auditor was to provide an independent opinion as to whether the financial statements present fairly, in all material respects, the Fund's financial position at March 31, 2006 and the results of its operations and cash flow for the year then ended. The Auditors' Report (opinion) is appended to the financial statements.

Financial information contained in ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with information contained in these financial statements, unless otherwise indicated.

Approved by:

MIKE HAWKES
Senior Financial Officer,
Finance Branch

June 6, 2006

KEN COCHRANE
Chief Executive Officer,
Information Technology Services Branch

June 2, 2006

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results		2,806		6,279
Add: items not requiring use of funds	150	120	150	436
Operating source of funds	150	2,926	150	6,715
Less: items requiring use of funds				
Net capital acquisitions	150		150	303
Net other assets and liabilities				(6)
Contributions to the transformation initiative (Note 1)		6,960	5,704	2,529
Authority provided (used)		(4,034)	(5,704)	3,889

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2006	2005
Debit balance in the accumulated net charge against the Fund's authority	(21,263)	(27,463)
Add: PAYE charges against the appropriation account after March 31	11,933	14,270
Less: amounts credited to the appropriation account after March 31	12,369	12,540
Net authority provided, end of year	(21,699)	(25,733)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	41,699	45,733

Telecommunications and Informatics Common Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND EVALUATION
BRANCH PUBLIC WORKS AND GOVERNMENT SERVICES
CANADA

We have audited the statement of financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2006 and the statements of operations and net liabilities and cash flows for the year then ended. These financial statements are the responsibility of the management of the Telecommunications and Informatics Common Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis,

evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 9, 2006

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES AND NET LIABILITIES		
Current			Current		
Cash in transit	30		Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	42	198
Government of Canada	11,555	11,623	Outside parties	11,553	13,802
Outside parties	1,228	1,262	Other liabilities	936	785
Other assets (Note 3)	748	800		12,531	14,785
	13,561	13,685	Allowance for employee termination benefits	3,416	3,540
Capital assets (Note 4)	262	470		15,947	18,325
			NET LIABILITIES (Note 5)	(2,124)	(4,170)
	13,823	14,155		13,823	14,155

The accompanying notes are an integral part of the financial statements.

Telecommunications and Informatics Common Services Revolving Fund— Continued

STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Revenues	138,159	132,195
Cost of sales	99,864	94,668
Gross margin	38,295	37,527
Operating expenses		
Salaries and employee benefits	15,559	15,624
Employee termination benefits	192	329
Professional and special services	16,910	12,349
Corporate and administrative services	1,121	1,082
Occupancy costs	750	801
Transportation and telecommunications	531	507
Utilities, materials and supplies	248	389
Amortization	128	98
Rentals	28	24
Purchased repairs and maintenance	4	17
Information	2	21
Other expenses	16	7
	35,489	31,248
Net results	2,806	6,279
Net liabilities, beginning of year	(4,170)	(2,522)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year	6,200	(5,398)
Contribution to the transformation initiative (Note 1)	(6,960)	(2,529)
Net liabilities, end of year	(2,124)	(4,170)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Operating activities		
Net results	2,806	6,279
Items not affecting use of the Fund's authority		
Amortization	208	218
Provision for employee termination benefits	192	329
	3,206	6,826
Changes in working capital (Note 7)	(2,130)	1,473
Payments on provision for employee termination benefits	(316)	(69)
Net financial resources provided by operating activities	760	8,230
Investing activities		
Capital assets—Acquisitions		(303)
Contribution to the transformation initiative (Note 1)	(6,960)	(2,529)
Net financial resources used by investing activities	(6,960)	(2,832)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(6,200)	5,398
Accumulated net charge against the Fund's authority account, beginning of year	27,463	22,065
Accumulated net charge against the Fund's authority account, end of year (Note 5)	21,263	27,463

The accompanying notes are an integral part of the financial statements.

Telecommunications and Informatics Common Services Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. In 1991-1992, the authority was increased by \$34,000,000, which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by Section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from \$64,000,000 to \$45,000,000 and the accumulated surplus was reduced by \$20,000,000.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$45,000,000 to \$20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what was called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994, all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-1999 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

In 2002-2003, the Revolving Fund changed its name to Telecommunications and Informatics Common Services Revolving Fund.

In 2004-2005 the fund received an authorization (Treasury Board decision #831746 dated January 31st, 2005) to use a portion of their accumulated surplus in order to contribute to the transformation planning and development of IT products, services, systems and infrastructure initiative for a maximum amount of \$12,664,240 (\$5,704,220 in 2004-2005; \$6,960,020 in 2005-2006). This initiative will increase shared services capacity through the Information Technology Services Branch (ITSB) and will meet the department's growing service requirements to directly

benefit the Revolving Fund. The actual costs paid by the Revolving Fund to the ITSB in 2005-2006 were \$6,959,988 (\$2,528,518 in 2004-2005). ITSB is part of the Government Services Program Operating Expenditures Vote.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

(b) Revenues and expenses

Revenues and expenses are recorded using the accrual basis of accounting.

(c) Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight line basis over the estimated useful economic lives as follows:

<u>Category</u>	<u>Estimated useful economic lives</u>
Informatics hardware	3 to 5 years
Informatics software	3 years

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Telecommunications and Informatics Common Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

- (e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

3. Other assets

	2006	2005
(in thousands of dollars)		
Goods and services tax refundable advances.....	747	799
Prepaid expenses.....	1	1
	<u>748</u>	<u>800</u>

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Informatics hardware.....	1,648		66	1,582
Informatics software.....	146			146
	<u>1,794</u>		<u>66</u>	<u>1,728</u>
Accumulated amortization	Balance, beginning of year	Current year amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Informatics hardware.....	1,202	189	66	1,325
Informatics software.....	122	19		141
	<u>1,324</u>	<u>208</u>	<u>66</u>	<u>1,466</u>
Net.....	<u>470</u>			<u>262</u>

5. Net liabilities

	2006	2005
(in thousands of dollars)		
Accumulated net charge against the Fund's authority account.....	(21,263)	(27,463)
Accumulated surplus, beginning of year.....	23,293	19,543
Net results.....	2,806	6,279
Contribution to the transformation initiative (Note 1).....	(6,960)	(2,529)
Accumulated surplus, end of year.....	<u>19,139</u>	<u>23,293</u>
	<u>(2,124)</u>	<u>(4,170)</u>

6. Contractual obligations

The Fund is engaged in contracts with telecommunications suppliers. Future payments are as follows:

	2006	2005
(in thousands of dollars)		
Year ending March 31,		
2007.....		211,342
2008.....		93,427
2009.....		47,766
		<u>352,535</u>

7. Changes in working capital

	2006	2005	Changes
(in thousands of dollars)			
Current assets.....	13,561	13,685	124
Current liabilities.....	<u>12,531</u>	<u>14,785</u>	<u>(2,254)</u>
			<u>(2,130)</u>

8. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable and accounts payable. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by the Treasury Board Policy on Special Revenue Spending Authorities, and in accordance with relevant reporting requirements and standards of the Receiver General for Canada. The financial statements were prepared in accordance with the significant accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Primary responsibility for the integrity and objectivity of data in these financial statements rests with management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and directives to maintain appropriate standards of financial management, accounting and reporting.

Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil its accounting and reporting responsibility, the Fund maintains a set of accounts which provide a centralized record of the Fund's financial transactions, and maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems and controls are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and to safeguard assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by

the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements were audited by an external professional public accounting firm in accordance with Canadian generally accepted auditing standards. The role of the auditor was to provide an independent opinion as to whether the financial statements present fairly, in all material respects, the Fund's financial position at March 31, 2006 and the results of its operations and cash flow for the year then ended. The Auditors' Report (opinion) is appended to the financial statements.

Financial information contained in ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with information contained in these financial statements, unless otherwise indicated.

Approved by:

MIKE HAWKES
Senior Financial Officer,
Finance Branch

June 6, 2006

FRANCINE KENNEDY
Chief Executive Officer,
Translation Bureau

June 2, 2006

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006		2005	
	Estimates	Actual	Estimates	Actual
Net results	(1,868)	8,790	(833)	5,892
Add: items not requiring use of funds	4,390	3,763	3,641	3,631
Operating source of funds	2,522	12,553	2,808	9,523
Less: items requiring use of funds				
Net capital acquisitions	2,000	3,320	2,850	2,895
Net other assets and liabilities	522	(15)	(42)	38
Authority provided		9,248		6,590

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2006	2005
Debit balance in the accumulated net charge against the Fund's authority	(24,348)	(15,556)
Add: PAYE charges against the appropriation account after March 31	11,016	14,148
Less: amounts credited to the appropriation account after March 31	21,872	23,346
Transfer from Treasury Board— Contingencies regular		1,202
Net authority provided, end of year	(35,204)	(25,956)
Authority limit (Note 1)	10,000	10,000
Unused authority carried forward	45,204	35,956

Translation Bureau Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND EVALUATION
BRANCH PUBLIC WORKS AND GOVERNMENT SERVICES
CANADA

We have audited the statement of financial position of the Translation Bureau Revolving Fund as at March 31, 2006 and the statements of operations and net assets (liabilities) and cash flows for the year then ended. These financial statements are the responsibility of the management of the Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting

principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Translation Bureau Revolving Fund as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PriceWaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 12, 2006

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2006	2005		2006	2005
ASSETS			LIABILITIES AND NET LIABILITIES		
Current			Current		
Cash	131	164	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	385	1,562
Government of Canada	21,402	22,854	Outside parties	10,790	12,867
Outside parties	642	551	Other liabilities	6,165	4,344
Other assets (Note 3)	338	346		17,340	18,773
Deferred employee termination				29,615	30,509
benefits—Current portion	1,577	1,202	Allowance for employee termination benefits	46,955	49,282
	24,090	25,117		(3,029)	(3,027)
Deferred employee termination			NET LIABILITIES (Note 5)		
benefits	10,123	11,700			
Capital assets (Note 4)	9,713	9,438			
	43,926	46,255			
				43,926	46,255

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

STATEMENT OF OPERATIONS AND NET ASSETS (LIABILITIES) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Revenues (Note 7)	205,102	199,678
Operating expenses		
Salaries and employee benefits	128,284	132,166
Employee termination benefits	1,639	2,719
Professional and special services	39,296	31,914
Corporate and administrative services	9,055	8,109
Occupancy costs	8,542	9,056
Transportation and telecommunications	3,633	3,472
Amortization	2,853	2,322
Utilities, materials and supplies	1,739	2,943
Purchased repairs and maintenance	658	668
Information	246	252
Rentals	159	156
Other expenditures	202	7
Bad debts	6	2
	196,312	193,786
Net results	8,790	5,892
Net assets (liabilities), beginning of year	(3,027)	2,382
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(8,792)	(11,301)
Net liabilities, end of year	(3,029)	(3,027)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2006	2005
Operating activities		
Net results	8,790	5,892
Items not affecting use of the Fund's authority		
Amortization	2,853	2,322
Write-off of capital assets	192	
Provision for employee termination benefits	1,639	2,719
	13,474	10,933
Changes in working capital (Note 8)	(31)	3,950
Receipts on deferred employee termination benefits	1,202	1,149
Payments on provision for employee termination benefits	(2,533)	(1,836)
Net financial resources provided by operating activities	12,112	14,196
Investing activities		
Capital assets—Acquisitions	(3,320)	(2,895)
Net financial resources used by investing activities	(3,320)	(2,895)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	8,792	11,301
Accumulated net charge against the Fund's authority, beginning of year	15,556	4,255
Accumulated net charge against the Fund's authority, end of year (Note 5)	24,348	15,556

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-1995 Supplementary Estimates (D).

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to Section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, TB decision #824299 dated July 10, 1996 and TB decision #825830 dated December 11, 1997 gave the Translation Bureau the authority to delete operating losses for the first six years of operating under the Revolving Fund. No amount was written-off in 2000-2001 nor in 1999-2000 since the Revolving Fund was showing a surplus.

In accordance with Section 29.1 of the *Financial Administration Act*, and through the 2001-2002 Supplementary Estimates (B), (Treasury Board decision #829357 dated November 8, 2001), the drawdown authority was reduced from \$75,000,000 to \$10,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

(b) Revenues and expenses

Revenues and expenses are recorded using the accrual basis of accounting.

(c) Capital assets

Capital assets consisting of machinery and equipment, informatics hardware and informatics software are stated at cost and are amortized on a straight line basis over the estimated economic life commencing the month after acquisition. Leasehold improvements are amortized over the lesser of the remaining term of the lease or the useful life of the improvement.

<u>Category</u>	<u>Estimated useful economic lives</u>
Machinery and equipment	10 to 15 years
Informatics hardware	3 to 5 years
Informatics software	3 to 5 years

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee termination benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board. The Treasury Board will continue to reimburse for termination benefits paid by the Bureau, for service prior to April 1, 1995, until March 31, 2010. After March 31, 2010, the Treasury Board has no further obligation to reimburse for benefits paid.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

Translation Bureau Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Other assets

	2006	2005
	(in thousands of dollars)	
Goods and services tax refundable advances	297	311
Other advances	41	35
	<u>338</u>	<u>346</u>

4. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Write-off	Acquisitions	Balance end of year
	(in thousands of dollars)			
Machinery and equipment	114			114
Informatics hardware	1,597		199	1,796
Informatics software	8,952		2,502	11,454
Assets under construction	207	(192)	619	634
Leasehold improvements	3,513			3,513
	<u>14,383</u>	<u>(192)</u>	<u>3,320</u>	<u>17,511</u>
Accumulated amortization	Balance beginning of year	Write-off	Current-year Amortization	Balance end of year
	(in thousands of dollars)			
Machinery and equipment	42		11	53
Informatics hardware	998		263	1,261
Informatics software	3,202		1,876	5,078
Leasehold improvements	703		703	1,406
	<u>4,945</u>		<u>2,853</u>	<u>7,798</u>
Net	<u>9,438</u>			<u>9,713</u>

5. Net liabilities

	2006	2005
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority account	(24,348)	(15,556)
Accumulated surplus, beginning of year	12,529	6,637
Net results	8,790	5,892
Accumulated surplus, end of year	21,319	12,529
	<u>(3,029)</u>	<u>(3,027)</u>

6. Contractual obligations

The Fund leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
Year ending March 31,	
2007	9,092
2008	7,194
2009	3,770
2010	776
2011 and thereafter	464
	<u>21,296</u>

7. Revenues

	2006	2005
	(in thousands of dollars)	
Translation services	200,781	195,563
Interpretation services	2,861	2,667
Termium sales	1,300	1,064
Others	160	384
	<u>205,102</u>	<u>199,678</u>

8. Changes in working capital

	2006	2005	Changes
	(in thousands of dollars)		
Current assets	24,090	25,117	1,027
Less: deferred employee termination benefits— Current portion	1,577	1,202	(375)
	22,513	23,915	1,402
Current liabilities	17,340	18,773	(1,433)
			<u>(31)</u>

9. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

10. Financial instruments

The Revolving Fund's financial instruments consist of cash, accounts receivable and accounts payable. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

SECTION 2

2005-2006

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

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Remissions of taxes, fees, penalties and other debts.....	2.2
Debts, obligations and claims written off or forgiven.....	2.8
Accountable advances	2.12
Losses of public money and property	2.15

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Revenue Agency.....	1,229,850,560
Citizenship and Immigration—	
Department	294,923
Foreign Affairs and International Trade—	
Export Development Canada	1,896,892
Justice—	
Department	4,055,043
Public Safety and Emergency Preparedness—	
Canada Border Services Agency	450,015,435
Canadian Firearms Centre.....	402
CUSTOMS TARIFF (SECTION 115)—	
Public Safety and Emergency Preparedness—	
Canada Border Services Agency	131,527,395
Total.....	1,817,640,650

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
CANADA REVENUE AGENCY			
PC 1945-88/2969, April 25, 1945, Governor General (Excise Taxes) Remission Order, provides for the remission of excise taxes payable by the Governor General on some purchases and importations.	122	PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i>) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces.	6,677,671
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude.	24,043,357	PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of concentrated uranium supplies by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the <i>Excise Tax Act</i> , for use or consumption in Canada solely in the production of goods for export.	382,375
PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel.	29,031	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.	156,187
PC 1990-2848, 21 December 1990, Joint Canada-United States Government Projects Remission Order, provides for a remission of excise taxes, excise duties and the GST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services made to the Government of the United States or its authorized agent or a Government of Canada department or Crown corporation acting on behalf of the Government of the United States.	1,484	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.	65,940
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the Government.	1,189,064,831	PC 1994-799 dated May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the remission order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994.	155,758
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or certain designated Indian settlements that are not yet designated as reserves.	3,548,595	PC 1995-197 dated February 7, 1995, remission of income tax payable by aboriginal peoples in the Yukon who reside on lands that the Government of Canada has made a commitment to treat as if they were Indian reserves for taxation purposes.	6,841

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba).	1,091,578	PC 2003-1620, October 23, 2003, Coin-operated Devices (Streamlined Accounting Users) Remission Order, grants a remission of GST on goods dispensed from, or services rendered through, the operation of a mechanical coin-operated device designed to accept only a single coin of 25 cents or less, for periods before April 24, 1996, to persons who had elected to use streamlined accounting.	6,236
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services rendered through, the operation of a mechanical coin-operated device designed to accept only a single coin of 25 cents or less, for periods before April 24, 1996.	596,974	PC 2004-265 dated March 23, 2004, remission of Income tax and all relevant interest and penalties payable by Mr. and Mrs. Smedley for the 1994 taxation year.	2,589
PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.	64,865	PC 2004-1288, November 1, 2004, certain Hidden Valley Golf Resort Association Members Remission Order, grants a remission of GST to certain cottage owners at the Hidden Valley Golf Resort in the province of Alberta who paid the tax in error in respect of annual maintenance fees throughout the period October 1, 1992 to January 31, 1999.	140,573
PC 2001-429 dated March 22, 2001, remission of Income tax payable and all relevant interests and penalties, payable by certain taxpayers of the Newfoundland Public Service Employees for the 1991 to the 1999 taxation years.	5,942	PC 2004-1449, November 29, 2004, remission of debt to Ms. Kuncio with respect to Canada child tax benefit payments received in excess.	5,966
PC 2003-910 dated June 12, 2003 remission order which provides relief from federal income tax to Indians and Indian Bands on the campus of the Saskatchewan Indian Federated College.	203,120	PC 2005-384, March 22, 2005, Certain Ontario Cottage Lot Purchasers Remission Order, grants a remission of the GST paid in error by certain cottage lot purchasers throughout the period January 1, 1991 to December 31, 2001.	59,738
PC 2003-989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, 2003, grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash.	103,551	PC 2005-506 April 5, 2005, Bernadette Atkins Remission Order, grants a remission of the GST in respect of the purchase of real property.	16,800
PC 2003-990, June 18, 2003, Labrador Innu Settlements Remission Order, 2003, grants a remission of federal income tax and the federal portion of the Harmonized Sales Tax (HST) paid or payable by the Sheshatshiu and Mushuau Innu First Nations and their members on the Sheshatshiu and Natuashish Settlements.	2,005,132	PC 2005-624 dated April 19, 2005, remission of income tax and all relevant interest payable by Mr. Pocrnic for the 1999 taxation year.	3,914
		PC 2005-706, May 3, 2005, Jiang Jewelry Inc Remission Order, grants a remission of the GST paid on the importation of jewellery from the United States that was subsequently exported.	2,758
		PC 2005-707 dated May 3, 2005, remission of income tax and all relevant interest payable by Mr. Lynds for the 1992 to the 1997 taxation years.	15,276

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2005-708 dated May 3, 2005, remission of income tax and all relevant interest payable by ManiganSes, Festival international des arts de la marionnette for the 2000 and 2002 taxation years.	17,418	CITIZENSHIP AND IMMIGRATION	
PC 2005-810, May 10, 2005, Community Living Kingston Remission Order, grants a remission of the GST in respect of input tax credits claimed throughout the period April 1, 1998 to June 30, 2000.	40,095	Department	
PC 2005-814, May 10, 2005, George Sicz Remission Order, grants a remission of the GST in respect of psychometric services supplied by him throughout the period January 1, 1998 to December 31, 2002.	10,124	PC 2002-997, June 11, 2002, granted remission of the fee of \$975 set out in column III of item 19 of the schedule to the <i>Immigration Act Fees Regulations</i> , to the person who paid it if the fee is paid in respect of a person before they become a permanent resident under the <i>Immigration and Refugee Protection Act</i> and the person, at the time they made an application for landing under the former Regulations, was:	
PC 2005-1502 dated August 31, 2005, remission of income tax and all relevant interest payable by ATA Woodworking Inc. for the 1996 to 2001 taxation years.	135,214	a) a member of the family class and 19 years of age or older and, on the day on which this section comes into force, is a foreign national referred to in paragraph 117(1)(b) or (e) of these Regulations; or	
PC 2005-1533 dated August 31, 2005, remission of income tax and all relevant interest payable by Mr. Kirby for the 1999 taxation year.	2,167	b) an accompanying dependant of an immigrant, within the meaning of subsection 2(1) of the former Regulations, 19 years of age or older and not a spouse of the principal applicant. The Minister thereupon refunds the paid fee	
PC 2005-1534 dated August 31, 2005, remission of income tax and all relevant interest payable by Ms. Pastorious for the 2001 taxation year.	3,630	to the person who paid it.	294,923
PC 2005-1732 dated October 4, 2005, remission of income tax and all relevant interest payable by Mr. and Mrs. Malenfant for the 2001 taxation year.	1,275	FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
PC 2005-1733 dated October 4, 2005, remission of income tax and all relevant interest payable by Mrs. Pennetta for the 2002 taxation year.	2,929	Export Development Canada	
PC 2005-2230 dated November 28, 2005, enactment of the McIntyre Lands Income Tax Remission Order, which provides relief from federal income tax and relevant interest and penalties payable by eligible residents in the Mount McIntyre area of the city of Whitehorse, Yukon, for the 1999 to 2005 taxation years.	1,180,504	PC 2005-1823 dated October 25, 2005, remits to the Republic of Cameroon the amount of 1,630,000 USD which represents principal and interests payments owing to the Government of Canada on a loan made through the Canada Account and to be forgiven by the Government of Canada under the Canadian Debt Initiative and the terms of the Paris Club debt restructuring agreement concluded between that republic and the Paris Club in January 2001.	1,896,892
Total	1,229,850,560	JUSTICE	
		Department	
		PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at time, is hereby remitted.	4,055,043

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS		PC 1983-2525, August 10, 1983, remission of Customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond.	
Canada Border Services Agency			287,935,269
PC 1970-1913, October 21, 1970, remission of Customs duties, GST and Excise taxes on articles and materials for use in contracts under defense production and development sharing arrangements between the Government of Canada and the Government of the United States of America.	573	PC 1984-867, March 15, 1984, remission of GST and Excise tax on goods imported for meetings in Canada by foreign organizations.	409,481
PC 1974-2522, November 19, 1974, remission of GST and Excise tax on certain kinds of advertising material.	9,825	PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media.	14,223
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape.	5,935	PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail.	23
PC 1976-1884, July 20, 1976, remission of GST and Excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada.	306,148	PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services.	163,027
PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples of negligible value.	731,344	PC 1987-1044, May 21, 1987, remission of GST and Excise tax on goods imported into Canada to be tested or examined for certification by an accredited organization.	261,295
PC 1978-3762, December 14, 1978, partial remission of Customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services.	254,982	PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta.	999
PC 1979-395, February 15, 1979, remission of Customs duties and Excise taxes in respect of non-commercial importations with warranty adjustments.	929	PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects.	41,366
PC 1982-993, April 1, 1982, remission of Customs duties and GST on goods imported in connection with the CF-18 Hornet Aircraft.	10,264	PC 1990-2849, December 21, 1990, remission of GST and Excise taxes on Passover foods and products of a class not available in Canada.	43,413
PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.	128,488,157	PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the Government.	31,329,296

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1992-2397, November 19, 1992, remission of Customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircraft.	8,886	PC 1997-2055, December 29, 1997, remission of Customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004.	261,332
Total	450,015,435		
Canadian Firearms Centre			
PC 2001-1605, September 6, 2001, enactment of the Firearms Fees Remission Order (registration certificate), which provides for the refunding of registration fees paid by those who applied to register their firearms before they received their personalized registration application from the Registrar of Firearms.	182	PC 1997-2056, December 29, 1997, remission of Customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004.	4,061,114
PC 2000-1027 June 21, 2000. Enactment of the firearms fees remission order which provides for the reimbursement of \$35 to anyone who paid the full price for a "possession-only" firearms licence between December 1, 1999 and June 9, 2000.	220	PC 1997-2057, December 29, 1997, remission of Customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004.	24,157,671
Total	402	PC 1997-2058, December 29, 1997, remission of Customs duties and GST on outerwear fabrics to a manufacturer of outerwear fabrics during the period January 1, 1998 to December 31, 2004.	374
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF			
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS			
Canada Border Services Agency			
PC 1995-132, January 31, 1995, remission of GST and Excise tax on certain goods imported into Canada by scientific or exploratory expeditions.	17,317	PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States.	25,210
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	107,814	PC 2001-2283, December 13, 2001, remission of Customs duties and GST or certain Canadian fashion designers of men's and women's apparel.	715,855
PC 1997-830, June 17, 1997, remission of Customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004.	23,566,260	PC 2003-415, March 27, 2003, remission of Customs duties pursuant to the Costa Rica Tariff on aggregate quantities of goods.	107,368
PC 1997-952, July 4, 1997, remission of Customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond.	78,506,414	PC 2005-1507, August 31, 2005, remission of the Excise taxes and the goods and services tax on goods imported temporarily into Canada by a Championship's family member.	666
		Total	131,527,395

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.

(iii) Governor in Council and Parliamentary authority—

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code

A	Write-off
B	Forgiveness
C	Remission
D	Waivers

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount	

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
INDUSTRY										
Department	A	69	14,873,268						69	14,873,268
National Research Council of Canada ...	A	122	18,281,957						122	18,281,957
Natural Sciences and Engineering Research Council	A	4	17,907						4	17,907
Social Sciences and Humanities Research Council	A	1	5,838						1	5,838
JUSTICE										
Department	C					*	55,432	4,055,043	55,432	4,055,043
Courts Administration Service	A	9	15,351						9	15,351
Supreme Court of Canada	A	9	243						9	243
NATIONAL DEFENCE										
Department	A	577	624,629						577	624,629
NATURAL RESOURCES										
Department	A/D	368	14,753						368	14,753
Geomatics Canada Revolving Fund	D	56	85						56	85
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS										
Canada Border Services Agency	A	440	27,249,755						440	27,249,755
Canadian Firearms Centre	A/C	837	18,388			*	21	402	858	18,790
Canadian Security Intelligence Service	D	17	14						17	14
Correctional Service	A	213	4,409						213	4,409
CORCAN Revolving Fund	A	2	5,293						2	5,293
Parolee loans ⁽²⁾	B	80	3,188						80	3,188
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	161	418,770						161	418,770
Superannuation	A	70	99,159						70	99,159
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)										
Department	A	247	442,751						247	442,751
VETERANS AFFAIRS	A	446	613,513						446	613,513
		264,153	1,618,023,685				55,902	6,247,260	320,055	1,624,270,945
BANKRUPTCY AND INSOLVENCY ACT—										
ATLANTIC CANADA OPPORTUNITIES AGENCY										
	A	10	90,028						10	90,028
CANADA REVENUE AGENCY	A	28,132	481,732,501						28,132	481,732,501
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC										
	A	66	7,268,569						66	7,268,569
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)										
Department	A	51	32,425						51	32,425
		28,259	489,123,523						28,259	489,123,523
CANADA SMALL BUSINESS FINANCING ACT—										
INDUSTRY										
Department	A	1,620	76,569,165						1,620	76,569,165

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
CANADA STUDENT FINANCIAL ASSISTANCE ACT—										
HUMAN RESOURCES AND SOCIAL DEVELOPMENT										
Department—										
Human Resources and Skills Development										
	B	807	53,063,655						807	53,063,655
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES AND SOCIAL DEVELOPMENT										
Department—										
Human Resources and Skills Development										
	A/B	107,213	89,742,791						107,213	89,742,791
EXCISE TAX ACT—										
CANADA REVENUE AGENCY ⁽³⁾										
	B/D	332,133	55,941,249						332,133	55,941,249
INCOME TAX ACT—										
CANADA REVENUE AGENCY ⁽³⁾										
	B/D	299,659	570,418,902						299,659	570,418,902
OLD AGE SECURITY ACT—										
HUMAN RESOURCES AND SOCIAL DEVELOPMENT										
Department—										
Social Development										
	A/B	2,573	3,959,746						2,573	3,959,746
PENSION ACT—										
VETERANS AFFAIRS										
	B	77	895,153						77	895,153
SMALL BUSINESS LOANS ACT—										
INDUSTRY										
Department										
	A	384	11,700,183						384	11,700,183
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS										
	B	173	36,986						173	36,986
		1,037,051	2,969,475,038				55,902	6,247,260	1,092,953	2,975,722,298
SUMMARY—										
Write-offs	A	395,139	2,285,066,757						395,139	2,285,066,757
Forgiveness	B	39,477	164,310,389						39,477	164,310,389
Remissions	C					55,902	6,247,260		55,902	6,247,260
Waivers	D	602,435	520,097,892						602,435	520,097,892
		1,037,051	2,969,475,038				55,902	6,247,260	1,092,953	2,975,722,298

* Order in Council remissions of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.

(1) See introduction above.

(2) Vote L103b, *Appropriation Act No. 1, 1969* authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

(3) Forgiveness related to the Fairness Package that emanates from the identified statutes.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2006		Advances settled in April 2006		Advances outstanding as at April 30, 2006	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department.....	109	119,734			109	119,734
Canadian Dairy Commission.....	1	400			1	400
Canadian Food Inspection Agency.....	434	134,824	40	60,383	394	74,441
Canadian Grain Commission.....	23	4,625			23	4,625
	567	259,583	40	60,383	527	199,200
	5	4,198	5	4,198		
ATLANTIC CANADA OPPORTUNITIES AGENCY						
	3,083	2,178,008	992	457,890	2,091	1,720,118
CANADA REVENUE AGENCY						
CANADIAN HERITAGE						
Department.....	98	144,856	35	116,886	63	27,970
Canadian Radio-television and Telecommunications Commission....	9	5,499	7	4,299	2	1,200
Library and Archives of Canada.....	43	11,375			43	11,375
National Film Board.....	118	71,751	20	40,164	98	31,587
Office of Indian Residential Schools Resolution of Canada.....	1	900			1	900
Public Service Commission.....	23	32,246	22	30,966	1	1,280
Public Service Labour Relations Board.....	2	1,000			2	1,000
Public Service Staffing Tribunal.....	1	500			1	500
Status of Women—Office of the Co-ordinator.....	11	3,802			11	3,802
	306	271,929	84	192,315	222	79,614
CITIZENSHIP AND IMMIGRATION						
Department.....	229	514,647	229	514,647		
Immigration and Refugee Board of Canada.....	20	20,399	20	20,399		
	249	535,046	249	535,046		
ECONOMIC DEVELOPMENT AGENCY OF CANADA						
FOR THE REGIONS OF QUEBEC						
	36	11,000	4	2,400	32	8,600
ENVIRONMENT						
Department.....	200	227,888	30	60,667	170	167,221
Canadian Environmental Assessment Agency.....	6	2,800			6	2,800
Parks Canada Agency.....	235	181,115	20	19,150	215	161,965
	441	411,803	50	79,817	391	331,986
FINANCE						
Department.....	19	14,169	19	14,169		
Auditor General.....	90	118,028	89	116,972	1	1,056
Canadian International Trade Tribunal.....	1	300	1	300		
Financial Consumer Agency of Canada.....	2	346			2	346
Financial Transactions and Reports						
Analysis Centre of Canada.....	5	5,750			5	5,750
Office of the Superintendent of Financial Institutions.....	16	14,557	3	1,104	13	13,453
	133	153,150	112	132,545	21	20,605

ACCOUNTABLE ADVANCES—Continued

Department and agency	Advances outstanding as at March 31, 2006		Advances settled in April 2006		Advances outstanding as at April 30, 2006	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
FISHERIES AND OCEANS	398	263,820	9	14,801	389	249,019
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Departments—						
Foreign Affairs	650	1,461,572	438	959,480	212	502,092
International Trade	23	55,643	15	21,381	8	34,262
Canadian International Development Agency	210	588,384	210	588,384		
International Joint Commission	1	6,500	1	6,500		
NAFTA Secretariat, Canadian Section	1	750			1	750
	885	2,112,849	664	1,575,745	221	537,104
GOVERNOR GENERAL	5	11,000	2	500	3	10,500
HEALTH						
Department	229	75,124	26	8,320	203	66,804
Canadian Institutes of Health Research	47	196,325	47	196,325		
Hazardous Materials Information Review Commission	1	200			1	200
Patented Medicine Prices Review Board	1	500			1	500
Public Health Agency of Canada	62	17,810	2	2,555	60	15,255
	340	289,959	75	207,200	265	82,759
HUMAN RESOURCES AND SOCIAL DEVELOPMENT						
Departments—						
Human Resources and Skills Development	464	202,691	461	199,804	3	2,887
Social Development	223	138,117	216	134,132	7	3,985
Canada Industrial Relations Board	16	6,900			16	6,900
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	704	348,508	678	334,736	26	13,772
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	74	100,646	65	91,755	9	8,891
INDUSTRY						
Department	258	155,543	250	143,498	8	12,045
Canadian Space Agency	31	25,035	22	16,131	9	8,904
Competition Tribunal	1	500			1	500
National Research Council of Canada	49	53,865	3	4,000	46	49,865
Natural Sciences and Engineering Research Council	4	2,100			4	2,100
Social Sciences and Humanities Research Council	2	700			2	700
Statistics Canada	129	178,255	37	103,155	92	75,100
	474	415,998	312	266,784	162	149,214
JUSTICE						
Department	92	41,735	9	7,610	83	34,125
Canadian Human Rights Commission	8	3,350	8	3,350		
Canadian Human Rights Tribunal	1	500	1	500		
Commissioner for Federal Judicial Affairs	49	915,258	1	45,000	48	870,258
Courts Administration Service	55	9,872	55	9,872		
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy						
Commissioners of Canada	5	1,378	2	378	3	1,000
Supreme Court of Canada	5	3,080	1	700	4	2,380
	216	976,173	78	68,410	138	907,763
NATIONAL DEFENCE						
Department	11,886	25,902,478	4,815	8,330,229	7,071	17,572,249
Canadian Forces Grievance Board	1	500			1	500
Military Police Complaints						
Commission	1	500	1	500		
	11,888	25,903,478	4,816	8,330,729	7,072	17,572,749

ACCOUNTABLE ADVANCES—*Concluded*

Department and agency	Advances outstanding as at March 31, 2006		Advances settled in April 2006		Advances outstanding as at April 30, 2006	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
NATURAL RESOURCES						
Department	190	182,824	188	182,590	2	234
Canadian Nuclear Safety Commission	10	5,048	10	5,048		
Northern Pipeline Agency	1	400	1	400		
	201	188,272	199	188,038	2	234
PARLIAMENT						
The Senate	18	10,600	18	10,600		
House of Commons	6	19,470	6	19,470		
Library of Parliament	9	2,653	1	353	8	2,300
Office of the Ethics Commissioner	1	500			1	500
	34	33,223	25	30,423	9	2,800
PRIVY COUNCIL						
Department	111	61,536	54	43,078	57	18,458
Canadian Transportation Accident Investigation and Safety Board	14	8,100			14	8,100
Chief Electoral Officer	6	1,600			6	1,600
Office of the Commissioner of Official Languages	13	3,425			13	3,425
	144	74,661	54	43,078	90	31,583
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS						
Department	52	16,700			52	16,700
Canada Border Services Agency	981	1,039,773	142	170,872	839	868,901
Canadian Firearms Centre	7	3,200			7	3,200
Canadian Security Intelligence Service	1	3,000,000	1	3,000,000		
Correctional Service	263	288,706	192	213,655	71	75,051
National Parole Board	9	4,675			9	4,675
Royal Canadian Mounted Police	1,889	10,736,761	941	8,233,436	948	2,503,325
	3,202	15,089,815	1,276	11,617,963	1,926	3,471,852
PUBLIC WORKS AND GOVERNMENT SERVICES	288	769,366	272	716,365	16	53,001
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)						
Department	225	164,194	224	163,194	1	1,000
Canadian Transportation Agency	14	16,060	13	15,350	1	710
Office of Infrastructure of Canada	4	7,474			4	7,474
Transportation Appeal Tribunal of Canada	4	3,900	4	3,900		
	247	191,628	241	182,444	6	9,184
TREASURY BOARD						
Secretariat	21	21,941	21	21,941		
Canada School of Public Service	24	24,898			24	24,898
Public Service Human Resources Management Agency of Canada	9	4,390	9	4,390		
	54	51,229	30	26,331	24	24,898
VETERANS AFFAIRS	131	98,580	129	98,080	2	500
WESTERN ECONOMIC DIVERSIFICATION	10	9,528	10	8,268		1,260
Total	24,115	50,753,450	10,471	25,266,244	13,644	25,487,206

Losses of public money and property

Information on losses of public money and property is required under the Treasury Board Policy on Losses of Money and Offenses and Other Illegal Acts Against the Crown.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2005-2006

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADA REVENUE AGENCY					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)					
Income tax	456	9,648,565	3,717,364	1,572,862	4,358,339
Goods & services tax/harmonized sales tax	113	5,924,283	944,411	2,360,281	2,619,591
Other administered losses	8	86,076	44,795	41,281	
	577	15,658,924	4,706,570	3,974,424	6,977,930
Cases before the Court (CRA's estimate of the amount of tax evaded or fraudulently obtained)					
Income tax	476	81,918,673		(1)	(1)
Goods & services tax/harmonized sales tax	349	102,639,968		(1)	(1)
Other administered losses	21	3,646,778		(1)	(1)
	846	188,205,419			
	1,423	203,864,343	4,706,570	3,974,424	6,977,930
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS					
Canada Border Services Agency					
Loss of revenues due to <i>Customs Act</i> infraction—					
Misrepresentation—Value	11	1,099,370		1,099,370	
Non report/Smuggling	19	1,857,619		1,857,619	
Other <i>Customs Act</i>	14	610		610	
	44	2,957,599		2,957,599	
	1,467	206,821,942	4,706,570	6,932,023	6,977,930

⁽¹⁾These amounts can only be estimated following a court conviction.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2005-2006

Brief description of loss	Charged to 2005-2006 Vote	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Fraudulent claim of overtime	1	49,855	28,359		21,496
Fraudulent use of credit card	1	2,240	2,240		
Fraudulent use of BlackBerry	1	1,341	1,341		
Canadian Food Inspection Agency					
Theft of a petty cash advance in Cornerbrook	30	150		150	
Theft of a standing travel advance in Cornerbrook	30	100		100	
Net receipt shortages in Truro	30	13		13	
CANADA REVENUE AGENCY					
Theft from petty cash	1	20	20		
Theft of bank deposit money	1	1,000			1,000
Personal purchases of an employee using a CRA credit card and fraudulent claims for payment	1	7,752			7,752
Theft of personal income tax refunds	1	119,399	27,322		92,077
Theft of taxpayer remittance	1	184			184
Unauthorized withdrawal from one of CRA's credit card	1	2,689		2,689	
Net cashier shortages (shortages of \$2,802, overages of \$1,706) ...	1	1,096		1,096	
CANADIAN HERITAGE					
Department					
Personal use of taxi vouchers	1	1,200		1,200	
Library and Archives of Canada					
Net cashier shortages (gross shortages of \$4,322, gross overages of \$4,139)	46a	183		183	
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortages (gross shortages of \$1,904, gross overages of \$797)		1,107		1,107	
Counterfeit bills		30		30	
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC					
Loss and fraudulent use of credit card	1	255		255	
ENVIRONMENT					
Department					
Theft of petty cash (2 cases)	1	355	105	250	
Theft and unauthorized use of taxi vouchers	1	932		932	
Theft and unauthorized use of credit cards (2 cases)	1	4,690	3,180		1,510
Net cashier shortages	1	25		25	
Parks Canada Agency					
Net cash shortage (3 cases)		679	75	604	
Personal use of Government credit card		3,323	2,240		1,083
Theft of cash float (3 cases)		1,770		1,770	
Theft of income (3 cases)		809	300	509	
Theft of petty cash		200		200	
FINANCE					
Department					
Theft of 15 taxi chits		300			300
Canadian International Trade Tribunal					
Fraudulent use of taxi vouchers	25	641		641	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Continued*

Brief description of loss	Charged to 2005-2006 Vote	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Financial Transactions and Reports Analysis Centre of Canada					
Stolen cheque		1,422	1,422		
FISHERIES AND OCEANS					
Fraudulent use of travel card (3 cases)	1	7,151	2,340	3,639	1,172
Theft of petty cash from CCGS Ann Harvey	1	1,009	1,009		
Theft of petty cash from CCGS Cygnus	1	912		912	
Theft of petty cash from Whitehorse Office	1	600		600	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Departments					
Foreign Affairs					
Loss of consular revenue (1 case)	1	68		68	
Counterfeit currency at Missions (5 cases)	1	386		386	
Theft of Missions Funds (3 cases)		2,084		2,084	
Fraud involving contracting (1 case)		1,867			1,867
Theft of deposit in cash—Securicor Co (1 case)	1	14,115			14,115
Theft of passports receipts (1 case)	1	5,351		5,351	
Canadian International Development Agency					
Misappropriation of program funds managed overseas (2 cases)	20	122,640		122,640	
HEALTH					
Department					
Theft of taxi chits (1 case)	1	386		386	
HUMAN RESOURCES AND SOCIAL DEVELOPMENT					
Departments					
Human Resources and Skills Development					
Fraudulent claims for benefits:					
Fraudulent employment insurance benefit payments	1	127,650,924	22,613,774	126,047	104,911,103
Losses of public money:					
Cashier shortage (7 cases)	1	90		90	
Counterfeit bills (3 cases)	1	30		30	
Fraudulent application forms pursuant to Canada student loans (7 cases)	(S)	37,397			37,397
Loss of change fund	1	20		20	
Loss of money		298	261	37	
Loss of petty cash		21		21	
Loss of receipts	1	100		100	
Theft of Crown funds (2 cases)	1	295		295	
Theft of petty cash	1	60		60	
Theft of receipts (2 cases)		1,015		1,015	
Social Development					
Fraudulent claims for benefits:					
Old Age Security	(S)	718,362	8,099	7,770	702,493
Canada Pension Plan	(S)	392,020			392,020
Losses of public money:					
Fraudulent relocation claim	1	22,019		22,019	
Canada Industrial Relations Board					
Fraudulent use of lost taxi voucher	10	487		487	
Theft of petty cash at Dartmouth Office	10	145		145	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Loss of treaty money	1	40		40	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Continued*

Brief description of loss	Charged to 2005-2006 Vote	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Theft of petty cash	1	326		326	
Fraudulent claims	1	60,000			60,000
INDUSTRY					
Department					
Theft of receipts from CIPO (2 cases)		640			640
JUSTICE					
Department					
Loss of petty cash		184		184	
Loss of money order		11		11	
Offices of the Information and Privacy Commissioners of Canada					
Loss of petty cash	1	150			150
NATIONAL DEFENCE					
Department					
Discrepancy in a standing advance due to negligence (5 cases)	1	1,512		1,512	
Discrepancy in a standing advance due to fraud	1	342		342	
Loss of meal ticket sales CFB Halifax (2 cases)		585			585
Theft of cash from a standing advance holder Dwyer Hill (2 cases)		7,955			7,955
Discrepancy in a standing advance due to negligence 17 Wing Winnipeg		50			50
Theft of cash from a standing advance holder CFSU (Ottawa)		786			786
Loss of meal ticket sales CFB Winnipeg		41			41
Discrepancy in a standing advance due to loss of voucher CFB Halifax		288			288
Discrepancy in a standing advance due to negligence CFB Kingston		110			110
Loss of accommodation revenue CFB Halifax		1,192			1,192
Loss of cash and voucher 12 Wing Shearwater		199			199
Discrepancy in a standing advance due to negligence Dwyer Hill		520			520
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS					
Department					
Cell phone Samsung A460		150		150	
Canada Border Services Agency					
Fraudulent use of credit card	10	18,776		18,776	
Fraudulent leave forms	10	1,000		1,000	
Fraudulent refund	10	1,000		1,000	
Theft of petty cash	10	313		313	
Loss of bank deposit	10	115		115	
Loss of cashier float	10	100		100	
Counterfeit money	10	5		5	
Correctional Service					
Theft of receipt	1	30		30	
Counterfeit money	1	100		100	
Royal Canadian Mounted Police					
Shortage of contingency account (2 cases)		572		373	199
Theft of cash (1 case)		258,181		258,181	
PUBLIC WORKS AND GOVERNMENT SERVICES					
Theft of petty cash (2 cases)		1,061			1,061
Sponsorship contracts		1,200,000 ⁽¹⁾			1,200,000

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Concluded*

Brief description of loss	Charged to 2005-2006 Vote	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Receiver General—Cheque Redemption Control Directorate					
Employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (6306 cases)		3,035,895	2,999,220	36,675	
Irregular endorsements (340 cases)		840,015	836,148	3,867	
Not endorsed (1602 cases)		1,223,582	1,188,739	34,843	
Misdirected direct deposit		1,496,017	1,142,163	353,854	
Others (403 cases)		1,488,894	1,394,370	94,524	
Ministerial bank accounts—					
Forged endorsements (1 case)		418	418		
Others (1 case)		102	102		
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)					
Department					
Theft of petty cash at Tower control centre	1	50		50	
Receipt of counterfeit currency	1	100		100	
Theft of receipts	1	115		115	
TREASURY BOARD					
Public Service Human Resources Management Agency of Canada					
Theft of 25 taxi chits		500		500	
VETERANS AFFAIRS					
Fraudulent claims for veteran's travel and training allowances	10	9,221	1,200		8,021
Cheques cashed following death of payee	10	9,846	2,610		7,236
		138,844,701	30,257,057	1,113,042	107,474,602

(S) Statutory authority.

(1) The amount of reported loss is the confirmed loss to date. It is still preliminary to estimate a total amount of loss to the Government.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2005-2006

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage to fence	155		155	
Damage to government vehicle	500		500	
Theft of horticulture equipment (13 cases)	3,600		3,600	
Theft of generator	2,000		2,000	
Theft of digital camera (2 cases)	1,515		1,515	
Theft of calculator	200		200	
Theft of cellular phone	500		500	
Theft of laptop (14 cases)	34,214		34,214	
Theft of laboratory equipment (2 cases)	4,500		4,500	
Theft of monitor (6 cases)	5,073		5,073	
Theft of pocket computer (2 cases)	999		999	
Vandalism on property (5 cases)	7,612		7,612	
Canadian Food Inspection Agency				
Vandalism to Government vehicles (52 cases)	29,857		29,857	
Theft of laptop computers (3 cases)	5,656		5,656	
Theft of desktop computers (3 cases)	4,459		4,459	
Theft of a camera	615		615	
CANADA REVENUE AGENCY				
Loss of cellular phones (15 cases)	2,407		2,407	
Theft of cellular phones (7 cases)	1,822		1,822	
Loss of informatics equipment (16 cases)	7,106		7,106	
Theft of informatics equipment (5 cases)	899		899	
Theft of BlackBerry (2 cases)	600		600	
Theft of briefcase (3 cases)	450		450	
Theft of office equipment (3 cases)	400		400	
Theft of laptop (16 cases)	37,568		37,568	
Loss of laptop (2 cases)	3,433		3,433	
Theft of computer (3 cases)	6,600		6,600	
Loss of set of video cassettes	1,295		1,295	
Loss of BlackBerry	800		800	
Loss of cutlery	500		500	
Theft of digital camera	350		350	
Theft of metal bars and door handles	10,198		10,198	
Theft of tools	100		100	
Theft of video surveillance camera	1,000		1,000	
Loss of walkie-talkie	1,500		1,500	
CANADIAN HERITAGE				
Department				
Theft of laptops (2 cases)	2,400		2,400	
Theft of digital camera	800		800	
Library and Archives of Canada				
Loss of a microcomputer	1,550		1,550	
Stolen manuscripts of the Gould collection	1			1
Office of Indian Residential Schools Resolution of Canada				
Stolen BlackBerry from an employee	500		500	
Public Service Commission				
Loss of laptop computer	1,825		1,825	
Loss of camera (2 cases)	782		782	
Loss of CD-Rom	636		636	
Telefilm Canada				
Stolen laptop, screen and desktop	9,521			9,521

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
CITIZENSHIP AND IMMIGRATION				
Department				
Damage to Government vehicle—Vandalism	311		311	
Immigration and Refugee Board of Canada				
Theft of a laptop	1,500		1,500	
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC				
Loss of cellular (3 cases)	227		227	
Theft of laptop computers (2 cases)	4,000		4,000	
Theft of cellular	50		50	
Theft of microcomputer	1,000		1,000	
Theft of technical equipment (4 cases)	734		734	
ENVIRONMENT				
Department				
Damage to Crown facilities as a result of break-in	150		150	
Damage to Crown facilities due to vandalism (3 cases)	2,956		2,956	
Damage to Crown vehicles as a result of break-in (3 cases)	7,679		7,679	
Damage to Crown vehicles due to vandalism (6 cases)	2,864		2,864	
Theft of a boat	600		600	
Theft of a firearm	158		158	
Theft of a generator	999		999	
Theft of a solar panel	300		300	
Theft of a trailer and equipment	31,000		31,000	
Theft of a water fountain and pump	150		150	
Theft of audio/visual equipment (5 cases)	3,003		3,003	
Theft of binoculars (2 cases)	2,184		2,184	
Theft of a cellular phone	150		150	
Theft of computers and peripheral equipment (5 cases)	10,388	93	10,295	
Theft of data storage devices	700		700	
Theft of digital cameras (5 cases)	4,256		4,256	
Theft of electronic handheld devices	600		600	
Theft of gasoline	75		75	
Theft of GPS and satellite equipment (2 cases)	1,548		1,548	
Theft of laptop computers (30 cases)	84,678	5,129	79,549	
Theft of office equipment	55		55	
Theft of scientific equipment (3 cases)	3,227		3,227	
Theft of tools	1,400		1,400	
Parks Canada Agency				
Break-in's at various locations causing damages to materials (8 cases) ...	16,437		13,937	2,500
Damage to railing	800		800	
Losses due to Break-in's	8,540		8,540	
Theft and vandalism at the Marine Environment Discovery Center	330		330	
Theft of electronic material (3 cameras, 1 GPS and 1 radio)	2,250		2,250	
Theft of clay pipe	50		50	
Theft of BlackBerry	150		150	
Theft of canons (2 cases)	20,000		20,000	
Theft of CD Reader	175		175	
Theft of Cell Phone (2 cases)	375		375	
Theft of computer and computer related products (5 cases)	7,780		7,780	
Theft of daily planner	132		132	
Theft of equipment (4 cases)	7,900	500	7,400	
Theft of interpretation material	1,786		1,786	
Theft of laptop (9 cases)	15,805		15,805	
Theft of LCD screen	9,000		9,000	
Theft of life rings	1,000		1,000	
Theft of monument plaque	785		785	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of post hole digger	1,050		1,050	
Theft of prints (4 cases)	250		250	
Theft of security flashlight	184		184	
Theft of sign	1,385		1,385	
Theft of snowmobile	5,000		5,000	
Theft of tire	290		290	
Theft of vehicles (2 cases)	27,000	27,000		
Vandalism at "Tip Oar Man" display	200		200	
Vandalism due to fire (6 cases)	5,601		5,601	
Vandalism repairs	7,175		7,175	
Vandalism to a monument	7,000		7,000	
Vandalism to buildings (4 cases)	8,695		8,695	
Vandalism to campground Kiosk	1,925	1,925		
Vandalism to Centre window and Christmas lights	395	395		
Vandalism to commemorative plaque	170		170	
Vandalism to gate fence	400		400	
Vandalism to interpretation material (2 cases)	1,050		1,050	
Vandalism to property (22 cases)	17,500		17,500	
Vandalism to setting material (2 cases)	393		393	
Vandalism to sign	1,500		1,500	
Vandalism to urban furniture (6 cases)	635		635	
Vandalism to vehicle	1,600		1,600	
Vandalism to washrooms	550		550	
Vandalism to windows (2 cases)	750		750	
FINANCE				
Auditor General				
Theft of a laptop computer	989		989	
Financial Transactions and Reports Analysis Centre of Canada				
Theft of "Public Presentation" laptop	2,000		2,000	
Office of the Superintendent of Financial Institutions				
Theft of a laptop computer	498		498	
FISHERIES AND OCEANS				
Loss of digital camera	448		448	
Loss of handheld PC	600		600	
Theft of digital camera (2 cases)	3,204		2,225	979
Theft in a vehicle: a portable computer, rechargeable battery, sunglasses and various documents (1 case)	3,585		3,585	
Theft of Government vehicle	25,500		25,500	
Theft of computer equipment	400		400	
Theft of computer screens (11 cases)	7,300		7,300	
Theft of firearms	2,000		2,000	
Theft of laptop (16 cases)	56,638		45,554	11,084
Theft of marine batteries (2 cases)	3,694		3,694	
Theft of projector (2 cases)	6,000		6,000	
Theft of solar panel and two batteries	700		700	
Theft of table top microphone	600		600	
Theft of outboard motors (4 cases)	9,632		6,924	2,708
Theft of video camera	500		225	275
Vandalism to navigation lights (3 cases)	852		632	220
Vandalized government property (2 cases)	4,050		4,050	
Vandalized government vehicles (5 cases)	4,606		4,606	
Vandalized GPS Recorder	11,495		11,495	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Departments				
Foreign Affairs				
Theft of computers (2 cases).....	3,586		3,586	
Theft of laptop computers (3 cases).....	6,721		6,721	
Theft of a monitor.....	295		295	
Theft of recreational equipment (1 case).....	300	300		
HEALTH				
Department				
Theft of computers and peripheral devices (10 cases).....	23,092		23,092	
Theft of electronic and telecommunication devices (9 cases).....	8,001		8,001	
Theft of equipment and supplies (3 cases).....	423		423	
Theft of first aid kits (3 cases).....	405		405	
Theft of keys and access cards (2 cases).....	30		30	
Loss of computers and peripheral devices (3 cases).....	5,200		5,200	
Loss of electronic and telecommunication devices (2 cases).....	300		300	
Loss of equipment and supplies (1 case).....	1,000		1,000	
Canadian Institutes of Health Research				
Theft of computer monitors (3 cases).....	1,764		1,764	
Public Health Agency of Canada				
Loss of informatics equipment (3 cases).....	6,793		6,793	
HUMAN RESOURCES AND SOCIAL DEVELOPMENT				
Departments				
Human Resources and Skills Development				
Damage to Government vehicle.....	882		882	
Damage to facilities and computers (7 cases).....	3,039		3,039	
Theft of keys.....	20		20	
Theft of computer equipment (21 cases).....	3,541		3,541	
Theft of laptops (12 cases).....	31,819		31,819	
Theft of computers (22 cases).....	23,564		23,564	
Theft of camera.....	328		328	
Theft of digital cameras (3 cases).....	3,100		3,100	
Theft of telephone.....	75		75	
Theft of BlackBerry (4 cases).....	1,500		1,500	
Theft of licence plate of Government vehicle.....	18		18	
Vandalism to Government vehicle (3 cases).....	4,346		4,346	
Theft of monitor (14 cases).....	4,820		4,820	
Theft of laptop computers & a projector (2 cases).....	7,000	6,158	842	
Social Development				
Theft of microcomputers (2 cases).....	3,122		3,122	
Theft of monitors (3 cases).....	1,067		1,067	
Theft of audiovisual equipment (3 cases).....	4,409		4,409	
Theft of computer software (1 case).....	265		265	
Theft of digital cameras (2 cases).....	890		890	
Theft of furniture (2 cases).....	98		98	
Theft of laptop computers (9 cases).....	29,398		29,398	
Vandalism to a building—Storeroom lock (1 case).....	200		200	
Vandalism to Government vehicles (2 cases).....	428		428	
Canada Industrial Relations Board				
Damage to office supplies and furniture.....	5,053		5,053	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Loss of laptop.....	1,870		1,870	
Theft of palm pilot (2 cases).....	300		300	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of cell phone (4 cases)	550		550	
Vandalism to fleet vehicle (2 cases)	3,081		3,081	
Theft of digital camera (3 cases)	1,800		1,800	
Theft of regular camera	670		670	
Theft of GPS (3 cases)	3,600		3,600	
Theft of equipment bag	27		27	
Theft of overalls	38		38	
Theft of rain pants	43		43	
Theft of flashlight and headlamp	22		22	
Loss of BlackBerry	500		500	
Theft of BlackBerry (2 cases)	1,050		1,050	
Loss of taxi chit booklet	10		10	
Loss of taxi chit (5 cases)	5		5	
Theft of laptop (8 cases)	19,203		19,203	
INDUSTRY				
Department				
Theft of laptop computer (11 cases)	28,153		28,153	
Theft of specialized measuring equipment (2 cases)	14,200		14,200	
Theft of a computer (4 cases)	5,190		5,190	
Theft of a trailer	3,581		3,581	
Theft of computer monitor (5 cases)	3,513		3,074	439
Loss of BlackBerry (3 cases)	1,947		1,947	
Theft of a fence	1,846		1,846	
Theft of BlackBerry (3 cases)	1,504		1,504	
Loss of cellular telephone (4 cases)	931		931	
Theft of specialized electronic equipment	837		837	
Theft of a digital camera	650		650	
Theft of a padlock	433		433	
Theft of CD	400		400	
Vandalism of vehicle	341		341	
Vandalism of fence	235		235	
Theft of water bottles	210		210	
Theft of a bracelet	200		200	
Theft of a printer	150		150	
Loss of taxi booklet	102		102	
Theft of flash memory drive	99		99	
National Research Council of Canada				
Theft of computers and monitors (11 cases)	31,062		31,062	
Theft of LCD projector (2 cases)	16,484		16,484	
Theft of a BlackBerry	479		479	
JUSTICE				
Department				
Theft of laptop computers (9 cases)	16,700		16,700	
Canadian Human Rights Commission				
Theft of projector	3,000		3,000	
Theft of hardware equipment	800		800	
Theft of office equipment (6 cases)	431		431	
Commissioner for Federal Judicial Affairs				
Theft of laptop computers (4 cases)	10,551		10,551	
Courts Administration Service				
Theft of 25 bus tickets	23		23	
Theft of 1 USB key	500		500	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL DEFENCE				
Department				
Theft of combat clothing/kit (2081 items)	125,204	5,667	119,537	
Theft of transportation equipment (5 items)	2,723		2,723	
Theft of machinery (1 item)	173		173	
Theft of telecommunication equipment (16 items)	29,497		29,497	
Theft of electrical equipment (2 items)	1,842		1,842	
Theft of technical equipment (21 items)	39,604		39,604	
Theft of tools (5 items)	21,524		21,524	
Theft of weapons and accessories (11 items)	10,733		10,733	
Theft of military specific equipment (23 items)	2,591	52	2,539	
Theft of non military specific equipment (17 items)	2,665		2,665	
Theft of computers (9 items)	14,939		14,939	
Theft of laptops (5 items)	17,350	1,500	15,850	
NATURAL RESOURCES				
Department				
Theft of laptop computers (6 cases)	18,163		18,163	
Theft of BlackBerry (2 cases)	595		595	
Theft of gasoline generator	3,200		3,200	
Theft of credit card	3,157		3,157	
Theft of picnic tables	500		500	
Theft of hard drives (3 cases)	3,500		3,500	
Theft of folding keyboard for palm pilot	200		200	
Theft of first aid box	100		100	
Theft of LCD monitor (2 cases)	1,050		1,050	
Theft of baseball caps (4 cases)	68		68	
Theft of bag for laptop	207		207	
Theft of Sony digital voice recorder	250		250	
PRIVY COUNCIL				
Department				
Theft of a printer	499		499	
Theft of microcomputers (5 cases)	13,117		13,117	
Canadian Transportation Accident Investigation and Safety Board				
Theft of laptop computers (5 cases)	11,289	5,287	6,002	
Chief Electoral Officer				
Theft of a laptop computer	2,844		2,844	
Theft of a computer monitor	520		520	
Loss of equipment (2 cases)	890		890	
Office of the Commissioner of Official Languages				
Theft of stamps	116		116	
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS				
Canada Border Services Agency				
Damage to property (5 cases)	5,271		5,271	
Theft of computer equipment (7 cases)	8,511		8,511	
Theft of uniform pieces (13 cases)	2,256		2,256	
Theft of office power tools (28 cases)	1,521		1,521	
Theft—Other (14 cases)	3,471		3,471	
Correctional Service				
Damage due to fire (58 cases)	27,050		25,675	1,375
Damage due to inmate disturbance (180 cases)	122,095	2,457	119,485	153
Loss of asset inventories (60 cases)	45,590		45,590	
Theft of a computer	3,188		3,188	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of supplies (13 cases)	5,744	2,001	3,743	
Vandalism of property and equipment (842 cases)	124,866	1,489	122,041	1,336
Royal Canadian Mounted Police				
Damage to Government property (11 cases)	53,700	3,311	32,648	17,741
Damage to Government vehicle (53 cases)	118,451	69,236	49,215	
Theft of a bicycle		230	230	
Theft of laptop computers (3 cases)	3,749		3,749	
Theft to a Government vehicle	27,959		27,959	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Damage to office furniture (3 cases)	2,950		2,950	
Theft of BlackBerry (3 cases)	1,099		1,099	
Theft of bronze plaque from office entrance	500			500
Theft of carrying case (2 cases)	796		796	
Theft of cell phone (4 cases)	395		395	
Theft of cell phone and charger	150		150	
Theft of cell phone battery	50		50	
Theft of computer (4 cases)	5,210	1,271	2,639	1,300
Theft of computer monitor (5 cases)	2,689		2,139	550
Theft of construction material—Plexiglass	1,500		1,500	
Theft of dictionary (2 cases)	127		127	
Theft of digital cameras (6 cases)	2,786		2,786	
Theft of digital camera flash memory (2 cases)	110		50	60
Theft of electronic handheld organizer (7 cases)	3,273	185	990	2,098
Theft of keyboard (2 cases)	229		100	129
Theft of key—Replacement lock	500		500	
Theft of laptop computer (21 cases)	45,182		40,482	4,700
Theft of lithograph from Artbank display	300		300	
Theft of metric conversion calculator	20			20
Theft of mouse (2 cases)	75		50	25
Theft of pop-up display with side panels	9,975		9,975	
Theft of projector (6 cases)	16,175		16,175	
Theft of Racal network card	100			100
Theft of soundbox for microphone	109			109
Theft of surveillance monitor and camera	500		500	
Theft of two-way radio	270		270	
Theft of water pump	2,500			2,500
Theft of workstation and cables	500		500	
Vandalism to building (5 cases)	5,500		2,500	3,000
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)				
Department				
Theft of laptop computers and cases (8 cases)	19,059		19,059	
Theft of floater jacket (3 cases)	6,400		6,400	
Theft of ship safety certification stamps	600		600	
Theft of keys	100		100	
Theft of tires from departmental vehicles	2,928		2,928	
Vandalism and theft of gas from government vehicles	1,000		1,000	
Theft of digital camera	150		150	
Theft of computers (10 cases)	24,652		24,652	
Theft of monitor (3 cases)	800		800	
Canadian Transportation Agency				
Theft of 4 meridian telephones	363		363	
Theft of 1 monitor and 1 computer	2,479		2,479	
Office of Infrastructure of Canada				
Loss of BlackBerry (2 cases)	198		198	
Theft of a BlackBerry	99		99	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2005-2006 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
TREASURY BOARD				
Secretariat				
Theft of laptop.....	500		500	
Canada School of Public Service				
Theft of one microcomputer.....	3,738			3,738
Public Service Human Resources Management Agency of Canada				
Loss/Theft of LCD monitor c/w bracket and carrying case.....	3,230		3,230	
VETERANS AFFAIRS				
Theft of DVD player.....	65		65	
Theft of cell phone.....	150		150	
Loss of access cards to government offices (3 cases).....	300		300	
Theft of wheelchair.....	550		550	
Loss of a walkie-talkie.....	1,050		1,050	
Theft of InFocus machine.....	1,900		1,900	
Theft of portable computers (2 cases).....	6,559		6,559	
WESTERN ECONOMIC DIVERSIFICATION				
Theft of three computer monitors.....	1,800	600	1,200	
	2,121,939	134,556	1,920,222	67,161

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2005-2006

Brief description of loss	Amount of loss \$	Amount recovered in 2005-2006 \$	Amount not expected to be recovered \$	Amount expected to be recovered in subsequent years \$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage to Government vehicles in an accident (8 cases)	23,850		23,850	
Miscellaneous (damage to windshields, fence, etc.) (8 cases)	8,201		8,201	
Canadian Food Inspection Agency				
Damage to Government vehicle in an accident (93 cases)	241,298	55,425	182,047	3,826
CANADA REVENUE AGENCY				
Damage to Government vehicles (12 cases)	9,407	2,762	6,645	
CANADIAN HERITAGE				
Library and Archives of Canada				
Losses of tables and kitchen articles following explosion of butane container	1,150		1,150	
Public Service Commission				
Damage to office equipment due to Propylene Spill in Yellowknife Building (7 cases)	6,849		6,849	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of sound station conference phone	500		500	
Loss of a laptop	3,322		3,322	
Loss of Immigration officer badges (6 cases)	132		132	
Loss of a BlackBerry	349		349	
Damage to Government vehicle	266		266	
Damage to office furniture (1 case)	1,316		1,316	
Immigration and Refugee Board of Canada				
Damage to office furniture due to flooding	25,877			25,877
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC				
Damage to Government vehicle in an accident	3,000		3,000	
ENVIRONMENT				
Department				
Damage to office furniture due to flooding at a warehouse	20,323	20,323		
Damage to a building due to a fire	235,033		235,033	
Loss of vehicle and equipment in ferry sinking	45,000			45,000
Damage to all terrain vehicles (4 cases)	16,599		16,599	
Damage to audio/visual equipment (6 cases)	5,104		5,104	
Damage to boats and outboard motors (15 cases)	18,345		18,345	
Damage to computers and peripheral equipment (55 cases)	116,492		116,492	
Damage to Government vehicles—Accidents (16 cases)	58,396		58,396	
Damage to GPS and satellite equipment (18 cases)	31,476		31,476	
Damage to non-technical equipment (14 cases)	17,025		17,025	
Damage to office equipment (6 cases)	9,415		9,415	
Damage to photography equipment (6 cases)	3,320		3,320	
Damage to scientific equipment (7 cases)	17,870		17,870	
Loss of an instrument shelter destroyed by ice	2,000		2,000	
Parks Canada Agency				
Damage caused by storm (2 incidents)	7,500		7,500	
Damage to building due to car accident	15,590		15,590	
Damage to fence and garage	12,000		12,000	
Damage to gate Kiosk roof (2 cases)	500		500	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2005-2006—Continued

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Damage to Government vehicle in accident (9 cases)	36,142	300	32,334	3,508
Damage to outboard motor	2,500		2,500	
Damage to staff housing	6,178		6,178	
Damage to a telemetry binocular	230		230	
Damage to transfer station gate	420	420		
Damage to vehicle	1,000		1,000	
Damage to wall tent	5,000		5,000	
Loss of car key	10		10	
Loss of cell phone	75		75	
Loss of buoy (4 cases)	240		240	
Loss of printer in dam	600		600	
Traffic accident	7,409		7,409	

FINANCE

Financial Transactions and Reports Analysis Centre of Canada

Loss of cell phone	150	150
Loss of BlackBerry	500	500

FISHERIES AND OCEANS

Accidental destruction welding helmet	1,230	1,230
Accidental destruction GPS Recorder	13,065	13,065
Accidental destruction under water sea camera	17,223	17,223
Damage to furniture	500	500
Damage to garage door	1,500	1,500
Damage to Government vehicle (77 cases)	131,772	131,772
Damage to snow mobile	500	500
Helicopter crashed into the Ocean (2 cases)	4,124,564	4,124,564
Loss of a canoe	390	390
Loss electric hoist (2 cases)	4,278	4,278
Loss of firearm on an ice floe	1,000	1,000
Loss of oceanographic instruments at sea (2 cases)	30,000	30,000
Loss of south wharf at Port-Daniel east due to fire	227,900	227,900

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Departments

Foreign Affairs

Loss of a BlackBerry	400	400
Loss of a laptop computer	1,594	1,594

International Trade

Loss of a BlackBerry	350	350
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HEALTH

Department

Damage to Government vehicle (2 cases)	301	301
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HUMAN RESOURCES AND SOCIAL DEVELOPMENT

Departments

Human Resources and Skills Development

Damage to computer	3,000	3,000	
Damage to furniture in transit (2 cases)	15,270	40	15,230
Damage to Government vehicles (8 cases)	11,436		11,436
Damage to monitor	500		500
Damage to printer	250		250
Damage to vehicle	1,290		1,290
Destruction of BlackBerry (2 cases)	849		849
Loss of BlackBerry (5 cases)	2,149		2,149
Loss of cellular phone (6 cases)	450		450

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2005-2006—*Continued*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Social Development				
Damage to Government vehicles (2 cases).....	7,555		2,100	5,455
Damage to a pamphlet rack.....	1,000		1,000	
Loss of a cellular phone.....	75		75	
Loss of BlackBerry (3 cases).....	1,127		1,127	
Loss of office furniture (1 case).....	479		479	
Loss of printed material—Publication (1 case).....	1,200		1,200	
Canada Industrial Relations Board				
Damage to a cellular phone.....	198		198	
INDUSTRY				
Department				
Damage to Government vehicle in accident (4 cases).....	80,580	6,970	72,569	1,041
Canadian Space Agency				
Accidental loss of 2 BlackBerry.....	1,000		1,000	
Accidental loss of a cellular phone.....	150		150	
Theft of 2 laptops.....	4,000		4,000	
Theft of a USB memory stick.....	70		70	
Theft of a footrest.....	30		30	
Theft of a BlackBerry.....	500		500	
National Research Council of Canada				
Equipment damaged in fire.....	6,369		6,369	
Equipment accidentally damaged.....	2,719		2,719	
NATIONAL DEFENCE				
Department				
Loss or damage to combat clothing/Kit (8174 items).....	687,629	60,187	627,442	
Loss or damage to transportation equipment (26 items).....	53,597	54	53,543	
Loss or damage to construction engineering equipment (12 items).....	8,098		8,098	
Loss or damage of machinery (6 items).....	18,079		18,079	
Loss or damage to telecommunications equipment (93 items).....	62,896	990	61,906	
Loss or damage to electrical equipment (31 items).....	20,165	62	20,103	
Loss or damage to technical equipment (69 items).....	54,924	325	54,599	
Loss or damage to tools (149 items).....	37,545	48	37,497	
Loss or damage to weapons and accessories (112 items).....	8,267	420	7,847	
Loss or damage to military specific equipment (216 items) (includes 2 aircrafts and 1 depth sonar).....	15,237,958	679	15,237,279	
Loss or damage to non military specific equipment (207 items).....	88,686	768	87,918	
Loss or damage to computers (38 items).....	61,782		61,782	
Loss or damage to laptops (13 items).....	58,142	1,422	55,015	1,705
NATURAL RESOURCES				
Department				
Repairs to leased vehicles.....	3,148		3,148	
Loss of camera.....	1,176		1,176	
Loss of scientific data logger.....	4,695		4,695	
Loss of gel dryer.....	2,793		2,793	
Loss of apparatus, protein 11.....	1,482		1,482	
Loss of microscope (2 cases).....	8,350		8,350	
Motor vehicle accidents (9 cases).....	26,148		26,148	
Loss of BlackBerry (3 cases).....	1,199		1,199	
Loss of USB key.....	75		75	
Loss of Optiplex GC 240 - Computer System.....	2,200		2,200	
PRIVY COUNCIL				
Department				
Loss of BlackBerry (3 cases).....	1,400		1,400	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2005-2006—*Continued*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Transportation Accident Investigation and Safety Board				
Damage to a Government vehicle in an accident	1,000		1,000	
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS				
Canada Border Services Agency				
Damage to property (5 cases)	5,578		5,578	
Loss of cellular phones (15 cases)	3,089		3,089	
Loss of computer equipment (3 cases)	2,350		2,350	
Loss of officer powers equipment (39 cases)	1,800		1,800	
Loss of equipment (3 cases)	913		913	
Loss of uniforms (4 cases)	440		440	
Loss of key	5		5	
Canadian Firearms Centre				
Accidental loss of cell phones (2 cases)	200		200	
Loss of laptop in airport luggage	1,000		1,000	
Correctional Service				
Damage due to water pipe break (4 cases)	9,280		9,280	
Damage due to acts of nature (1 case)	51,820		51,820	
Damage due to motor vehicle accident (53 cases)	106,806	3,355	101,774	1,677
Damage due to fire (6 cases)	189,269		189,269	
Damage to property and equipment (24 cases)	38,467		38,467	
Loss of asset inventories (38 cases)	25,771		25,771	
National Parole Board				
Damage to a Government vehicle in an accident	2,309		2,309	
Royal Canadian Mounted Police				
Damage to equipment (2 cases)	6,386		1,386	5,000
Damage to Government property (5 cases)	21,371		16,826	4,545
Damage to Government vehicle (427 cases)	1,080,980	63,772	954,329	62,879
Loss of Government property (3 cases)	2,080		2,080	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Damage due to flood (5 cases)	17,228			17,228
Damage to electrical panel due to short circuit	1,000			1,000
Damage to exterior of building during wind storm	25,000			25,000
Damage to government vehicle	2,124			2,124
Damage to office furniture—Lamp	350			350
Loss of cell phone (5 cases)	415		415	
Loss of keys - replacement lock	2,000			2,000
Loss of laptop	2,901		2,901	
Loss of Trimble GPS unit	7,810		7,810	
Reset button was pushed by accident	50			50
Water damage (6 cases)	2,950		500	2,450
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)				
Department				
Damage to runway lights	1,200		1,200	
Damage to Government vehicle in an accident (13 cases)	40,166		40,166	
Damaged government hopper cars (39 cases)	1,685,211		1,685,211	
Damage to laptop	3,397		3,397	
Loss of carbon monoxide monitor	1,700		1,700	
Loss of Nikon camera with lens	1,170		1,170	
Loss of computer disk drive	2,300		2,300	
Loss of printer (3 cases)	15,969		15,969	
Loss of server	35,000		35,000	
Loss of computer	13,000		13,000	
Loss of cell phone (2 cases)	449		449	
Loss of laptop computer (2 cases)	6,641	2,034	4,607	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2005-2006—*Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of geiger counter	600		600	
VETERANS AFFAIRS				
Damage to a laptop during shipment	3,844		3,844	
Damage to car during break-in	541		541	
WESTERN ECONOMIC DIVERSIFICATION				
Loss of cell phones (2 cases)	899		899	
	25,592,035	220,356	25,144,444	227,235

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department						
Fraudulent claims for travel advances	2002-2003	8,500			1,500	7,000
Fraudulent use of Mastercard credit card	2004-2005	3,176	100			3,076
Fraudulent use of time sheet	2004-2005	16,556				16,556
Canadian Food Inspection Agency						
Vandalism to Government vehicles	2004-2005	52,633	180	43	52,410 ⁽¹⁾	
Damage to Government vehicle in an accident (102 cases)	2004-2005	377,975	32,561	28,833	302,581	14,000
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department						
False or fraudulent claims on contribution agreements	2003-2004	125,000				125,000
CANADA REVENUE AGENCY						
Theft from petty cash (2 cases)	2003-2004	1,160			600	560
Theft from petty cash (2 cases)	2004-2005	147			147	
Fraudulent overtime claims (2 cases)	1997-98	133,792	82,999	1,315	45,000	4,478
Fraudulent claims for payment (invoices)	2004-2005	2,385				2,385
Fraudulent claims for payment (GST rebate)	2004-2005	40,000				40,000
Misrepresentation by employee in the acquisition of computer equipment	2000-2001	23,738	17,669			6,069
Personal use of taxi vouchers	2004-2005	1,198				1,198
Unauthorized use of the telephone	2004-2005	58				58
Damage to Government vehicles—Collision between 2 vehicles (7 cases)	2004-2005	13,150	2,108	877	10,165	
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)						
Income tax	2001-2002	11,371,419	5,123,160	6,042	5,776,192 ⁽¹⁾	466,025 ⁽¹⁾
Income tax	2002-2003	8,768,905	4,185,220	70,149	2,750,356 ⁽¹⁾	1,763,180 ⁽¹⁾
Income tax	2003-2004	12,026,416	7,985,809	108,704	2,546,608 ⁽¹⁾	1,385,295 ⁽¹⁾
Income tax	2004-2005	7,922,895	3,128,472	181,904	1,821,476 ⁽¹⁾	2,791,043 ⁽¹⁾
Goods and services tax/harmonized sales tax	2001-2002	9,442,892	1,738,676	18,221	7,086,128 ⁽¹⁾	599,867 ⁽¹⁾
Goods and services tax/harmonized sales tax	2002-2003	13,042,536	848,818	68,508	11,323,388 ⁽¹⁾	801,822 ⁽¹⁾
Goods and services tax/harmonized sales tax	2003-2004	6,800,491	1,606,124	87,241	2,829,607 ⁽¹⁾	2,277,519 ⁽¹⁾
Goods and services tax/harmonized sales tax	2004-2005	4,581,548	867,732	163,589	970,842 ⁽¹⁾	2,579,385 ⁽¹⁾
Other administered losses	2001-2002	28,615	2,693		25,922 ⁽¹⁾	
Other administered losses	2003-2004	11,131			1,462 ⁽¹⁾	9,669 ⁽¹⁾
CITIZENSHIP AND IMMIGRATION						
Department						
Misappropriation of funds	2002-2003	280,457	15,178			265,279
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC						
False or fraudulent claims for grants and contributions	2000-2001	2,422,077	1,526,126	9,600	861,220 ⁽¹⁾	25,131 ⁽¹⁾
False or fraudulent claims for grants and contributions	2002-2003	65,216	5,173	3,143	56,900 ⁽¹⁾	
ENVIRONMENT						
Department						
Misuse of Government mastercard and unauthorized use of ARI card	1997-98	7,400				7,400
Misuse of Government acquisition card	2002-2003	124				124

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Damage to Government vehicles due to accidents (17 cases).....	2001-2002	54,216			52,422	1,794
Theft of vehicles and trailers (5 cases).....	2000-2001	30,147			20,147	10,000
Theft of vehicles and trailers (3 cases).....	2002-2003	45,567	44,944		200	423
Theft of laptop computers (16 cases).....	2001-2002	63,390			58,390	5,000
Theft of laptop computers (25 cases).....	2002-2003	81,079			77,079	4,000
Theft of laptop computers (13 cases).....	2003-2004	47,840	2,200		30,926	14,714
Theft of laptop computers (9 cases).....	2004-2005	41,058	1,800		25,524	13,734
Theft of computer and peripheral equipment (17 cases).....	2002-2003	32,490			27,490	5,000
Theft of office equipment (8 cases).....	2001-2002	2,008			1,508	500
Theft of optical equipment (7 cases).....	2001-2002	15,485			8,485	7,000
Theft of optical equipment (12 cases).....	2002-2003	30,353			29,753	600
Theft of tools (6 cases).....	2002-2003	18,979			18,129	850
Theft of technical equipment (9 cases).....	2002-2003	6,692			6,172	520
Theft of audio/video equipment (4 cases).....	2003-2004	14,998			2,498	12,500
Theft of firearms (6 cases).....	2002-2003	4,200			1,850	2,350
Theft of clothing and uniforms (3 cases).....	2002-2003	1,850			1,050	800
Theft of envelope with money.....	2004-2005	8				8
Vandalism to Crown owned vehicles (7 cases).....	2004-2005	19,189			8,549	10,640
Vandalism to Crown owned facilities (2 cases).....	2004-2005	4,082			1,183	2,899
Parks Canada Agency						
Vandalism to buildings (42 cases).....	2000-2001	17,060			300	16,760
Vandalism to departmental motor vehicles (4 cases).....	2003-2004	3,533			3,533 ⁽¹⁾	
Missing grates on bridge (3 cases).....	2000-2001	525			300	225
Broken road sign (4 cases).....	2000-2001	906			325	581
Damage to Government vehicle (3 cases).....	2000-2001	9,565			500	9,065
Theft of life ring.....	2000-2001	60				60
Theft of laminating machine.....	2003-2004	300			300 ⁽¹⁾	
Theft of fire extinguisher.....	2004-2005	90			90 ⁽¹⁾	
Theft of liquid crystal display projector.....	2004-2005	2,200			2,200 ⁽¹⁾	
Vehicle accident (4 cases).....	2000-2001	2,066	618		200	1,248
Damage to animal fences (7 cases).....	2000-2001	4,319	3,669			650
Damage to wildlife fence.....	2003-2004	1,360				1,360
Damage to alarm system due to lightning storm (2 cases).....	2000-2001	840				840
Damage to guard rail due to accident (2 cases).....	2002-2003	3,460	3,210			250
Damage to lawn due to storm (2 cases).....	2002-2003	600				600
Damage to signs due to storm (2 cases).....	2002-2003	550				550
Damage to sign at Eastgate.....	2003-2004	6,222				6,222
Damage to barricade.....	2002-2003	100				100
Damage to lights (3 cases).....	2002-2003	635				635
Damage to door.....	2002-2003	200				200
Damage to table.....	2002-2003	200				200
Broken window (2 cases).....	2002-2003	800				800
Use of Government of Canada Mastercard for personal purchases.....	2003-2004	28,663	20,000	8,663 ⁽¹⁾		
FISHERIES AND OCEANS						
Fraudulent use of credit card.....	2000-2001	21,899	10,528	5,054		6,317
Fraudulent use of credit card.....	2003-2004	8,615				8,615
Fraudulent use of credit card (2 cases).....	2004-2005	1,397		1,097	300	
Fraudulent travel claims.....	2004-2005	6,790		6,316		474
Damage to Government vehicles in accidents (25 cases).....	2002-2003	36,432			36,432 ⁽¹⁾	
Vandalism - Destruction of 3 fishing vessels bought through the Marshall Program.....	2003-2004	1,875,000				1,875,000

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Theft of office equipment and supplies (3 cases)	2001-2002	9,304			4,193 ⁽¹⁾	5,111 ⁽¹⁾
Theft of computer and computer equipment (12 cases)	2001-2002	44,563			42,638 ⁽¹⁾	1,925 ⁽¹⁾
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Departments						
Foreign Affairs						
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Loss of consular revenues (3 cases)	2004-2005	408		100		308
Theft of immigration funds	1999-2000	300				300
Theft of mission funds	1999-2000	258,780				258,780
Theft of mission funds (3 cases)	2000-2001	935,794			85,794	850,000
Theft of mission funds (2 cases)	2004-2005	1,480	80			1,400
Theft of sea container with material for maritime port of Spain	2004-2005	52,510				52,510
Fraudulent claim for payment by an employee	1999-2000	104,264	48,970			55,294
Fraudulent claim for payment by suppliers and contractors (3 cases)	2003-2004	163,568	1,568 ⁽¹⁾	145,000		17,000
Fraudulent claims for grants and contributions (1 case)	2004-2005	109,767				109,767
Fraudulent travel or overtime claims (3 cases)	2003-2004	42,149			1,149	41,000
Fraud involving immigration revenue	2003-2004	2,200,000				2,200,000
Canadian International Development Agency						
False or fraudulent claims for grants and contributions	2004-2005	398,634		8,099 ⁽¹⁾	374,338 ⁽¹⁾	16,197 ⁽¹⁾
HEALTH						
Department						
Fraudulent claims from employees	2003-2004	97,000			97,000 ⁽¹⁾	
HUMAN RESOURCES AND SOCIAL DEVELOPMENT						
Departments						
Human Resources and Skills Development						
Fraudulent claims for benefits:						
Employment Insurance Benefits	Prior to 1999	232,680,820 ⁽¹⁾	129,781,378	2,062,853	77,230,081 ⁽¹⁾	23,606,508
Employment Insurance Benefits	1999-2000	120,404,240	91,533,195	2,288,930	20,453,193 ⁽¹⁾	6,128,922
Employment Insurance Benefits	2000-2001	120,790,146	83,361,538	4,784,297	9,466,804 ⁽¹⁾	23,177,507
Employment Insurance Benefits	2001-2002	105,709,129	57,614,438	5,967,131	5,254,090 ⁽¹⁾	36,873,470
Employment Insurance Benefits	2002-2003	133,462,360	48,874,707	10,096,624	1,333,893 ⁽¹⁾	73,157,136
Employment Insurance Benefits	2003-2004	106,399,911	38,688,186	14,135,583	1,232,946 ⁽¹⁾	52,343,196
Employment Insurance Benefits	2004-2005	68,476,029	16,633,684	18,053,284	494,243 ⁽¹⁾	33,294,818
Fraudulent application forms pursuant to Canada student loans (11 cases) ⁽¹⁾	2004-2005	68,010 ⁽¹⁾				68,010
Fraudulent employment insurance benefit payments	2004-2005	51,705		51,628	77	
Mismanagement of contribution funds received by an organization	2004-2005	47,988		47,988		
Social Development						
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	23,190			30,000
Fraudulent cheques issued by an employee, National Headquarters region	1997-98	186,158	63,685	20,836		101,637
Losses of public money—						
Fraudulent direct deposit	2004-2005	44,293	1,895	100		42,298
Theft of petty cash, NHQ	2002-2003	593		390		203
Damage to Government vehicle in an accident	2004-2005	23,571		10,599	12,972	
Damage to Government vehicles (17 cases)	2004-2005	46,952	1,786	983	44,183	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Fraudulent claims for benefits:						
Family Allowances	1988-89	132,715 ⁽¹⁾	63,966 ⁽¹⁾		68,169 ⁽¹⁾	580
Family Allowances	1989-90	204,962 ⁽¹⁾	54,324 ⁽¹⁾		40,724 ⁽¹⁾	109,914
Family Allowances	1991-92	81,759 ⁽¹⁾	29,798 ⁽¹⁾		46,913 ⁽¹⁾	5,048
Family Allowances	1992-93	49,252 ⁽¹⁾	21,283	175	25,087	2,707
Family Allowances	1993-94	158,488 ⁽¹⁾	36,077	660	112,994 ⁽¹⁾	8,757
Family Allowances	2001-2002	26,887 ⁽¹⁾	2,000	300	16,294	8,293
Old Age Security	1987-88	437,577 ⁽¹⁾	357,360 ⁽¹⁾	6,778	60,258 ⁽¹⁾	13,181
Old Age Security	1988-89	1,696,103 ⁽¹⁾	1,200,458 ⁽¹⁾	19,487	271,141 ⁽¹⁾	205,017
Old Age Security	1989-90	1,310,923 ⁽¹⁾	755,865 ⁽¹⁾	1,601	223,574 ⁽¹⁾	329,883
Old Age Security	1990-91	785,310 ⁽¹⁾	432,140 ⁽¹⁾		154,177 ⁽¹⁾	198,993
Old Age Security	1991-92	628,857 ⁽¹⁾	191,124 ⁽¹⁾	1,375	346,111	90,247
Old Age Security	1992-93	1,092,169 ⁽¹⁾	294,853 ⁽¹⁾	201	632,576	164,539
Old Age Security	1993-94	429,136 ⁽¹⁾	257,568 ⁽¹⁾	2,221	123,096	46,251
Old Age Security	1994-95	1,190,107	330,318 ⁽¹⁾	2,490	648,687 ⁽¹⁾	208,612
Old Age Security	1995-96	850,577 ⁽¹⁾	416,277 ⁽¹⁾	212,130	212,130	10,040
Old Age Security	1996-97	475,078	128,290	5,400	148,906	192,482
Old Age Security	1997-98	1,341,345 ⁽¹⁾	263,296 ⁽¹⁾	8,140	545,303 ⁽¹⁾	524,606
Old Age Security	1998-99	980,456 ⁽¹⁾	364,557 ⁽¹⁾	17,895	198,810	399,194
Old Age Security	1999-2000	580,465	104,058	58,571	105,433 ⁽¹⁾	312,403
Old Age Security	2000-2001	935,178	132,618 ⁽¹⁾	6,343	18,840	777,377
Old Age Security	2001-2002	3,757,396 ⁽¹⁾	511,171 ⁽¹⁾	188,297	1,077,736 ⁽¹⁾	1,980,192
Old Age Security	2002-2003	922,266 ⁽¹⁾	187,540	65,491	19,235 ⁽¹⁾	650,000
Old Age Security	2003-2004	2,036,140 ⁽¹⁾	13,761 ⁽¹⁾	44,701	17,576 ⁽¹⁾	1,960,102
Old Age Security	2004-2005	1,013,070		34,366		978,704
Canada Pension Plan	1987-88	44,571 ⁽¹⁾	40,976 ⁽¹⁾			3,595
Canada Pension Plan	1989-90	244,822 ⁽¹⁾	159,069 ⁽¹⁾	2,340	72,434 ⁽¹⁾	10,979
Canada Pension Plan	1990-91	1,137,075 ⁽¹⁾	658,248 ⁽¹⁾	10,249	171,101 ⁽¹⁾	297,477
Canada Pension Plan	1991-92	842,575 ⁽¹⁾	430,122 ⁽¹⁾	9,202	158,171 ⁽¹⁾	245,080
Canada Pension Plan	1992-93	1,348,230 ⁽¹⁾	741,137 ⁽¹⁾	39,889	246,687 ⁽¹⁾	320,517
Canada Pension Plan	1993-94	771,616	383,823	5,833	117,217	264,743
Canada Pension Plan	1994-95	552,262 ⁽¹⁾	171,611 ⁽¹⁾	10,168	65,956	304,527
Canada Pension Plan	1995-96	796,847	391,055 ⁽¹⁾			405,792
Canada Pension Plan	1996-97	283,263	131,886	10,822	438	140,117
Canada Pension Plan	1997-98	2,024,106 ⁽¹⁾	656,560 ⁽¹⁾	54,410	206,980 ⁽¹⁾	1,106,156
Canada Pension Plan	1998-99	893,021 ⁽¹⁾	314,474 ⁽¹⁾	18,282	33,119 ⁽¹⁾	527,146
Canada Pension Plan	1999-2000	1,093,920 ⁽¹⁾	296,807	26,038	17,262	753,813
Canada Pension Plan	2000-2001	1,443,555 ⁽¹⁾	406,908 ⁽¹⁾	52,870	83,581 ⁽¹⁾	900,196
Canada Pension Plan	2001-2002	1,700,311 ⁽¹⁾	281,509 ⁽¹⁾	68,080	221,381 ⁽¹⁾	1,129,341
Canada Pension Plan	2002-2003	542,016 ⁽¹⁾	69,550 ⁽¹⁾	32,363	7,481 ⁽¹⁾	432,622
Canada Pension Plan	2003-2004	970,393 ⁽¹⁾	4,287 ⁽¹⁾	16,422	17,186 ⁽¹⁾	932,498
Canada Pension Plan	2004-2005	698,353 ⁽¹⁾				698,353

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Fraudulent claims for social assistance payment, Saskatchewan region	1987-88	20,784	17,243	1,139		2,402
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196	6,400		2,581	10,215
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases)	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Education funding fraud, Saskatchewan	1999-2000	2,710	100			2,610
Theft of digital camera, IOGC	2001-2002	1,599	500		1,099 ⁽¹⁾	
Theft of laptop (9 cases)	2004-2005	28,216			28,216 ⁽¹⁾	
Theft of flat screen and video camera (3 cases)	2004-2005	1,500			1,500 ⁽¹⁾	
Theft of computer monitor, keyboard and mouse	2004-2005	500			500 ⁽¹⁾	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Theft of cell phone.....	2004-2005	590			590 ⁽¹⁾	
Loss of BlackBerry (electronic calendar).....	2004-2005	500			500 ⁽¹⁾	
Loss of pencil sharpener.....	2004-2005	10			10 ⁽¹⁾	
INDUSTRY						
Department						
Misuse of acquisition card (2 cases).....	2003-2004	189,160	122,660			66,500
Canadian Space Agency						
Accidental loss of BlackBerry.....	2004-2005	500			500 ⁽¹⁾	
JUSTICE						
Department						
Fraudulent claims for payment.....	2004-2005	15,933	1,600	14,333		
Theft of equipment.....	2004-2005	17,670 ⁽¹⁾		17,670		
NATIONAL DEFENCE						
Department						
Misappropriation of funds from a standing advance at CFB Halifax (3 cases).....	1997-98	6,626	3,400	3,200	26 ⁽¹⁾	
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw.....	1997-98	21,909 ⁽¹⁾				21,909
Misappropriation of funds from a standing advance CFB ASU Edmonton ⁽¹⁾	2002-2003	29,711 ⁽¹⁾		19,828		9,883
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater.....	1999-2000	5,130			5,130 ⁽¹⁾	
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa).....	2000-2001	52,811	32,464	13,730		6,617
Misappropriation of funds from cash CFB ASU Edmonton....	2004-2005	3,564			3,564 ⁽¹⁾	
Theft of funds held by cashier CFSU Ottawa.....	2004-2005	430			430	
Theft of funds held by cashier 17 Wing Winnipeg.....	2004-2005	560		550	10	
Theft of funds held by cashier ASU London.....	2004-2005	655				655
Theft of funds from the ship's pay office safe at HMCS Montreal.....	1999-2000	32,498			32,498 ⁽¹⁾	
Theft of cash from a standing advance, break and enter at CFB Valcartier.....	1999-2000	968		968		
Theft of funds held in a standing advance HMCS Iroquois.....	2003-2004	13,195		4,275		8,920
Theft of technical equipment (36 items).....	2003-2004	18,778	325		18,344	109
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa.....	1999-2000	91,352	5,400			85,952
Fraudulent claims for education allowances CFSU (E) Brussels.....	2002-2003	92,000	7,000	5,000		80,000
Fraudulent use of a departmental credit card ADM Human Resource—Military.....	2003-2004	6,336	4,026			2,310
Fraudulent use of a departmental acquisition card 17 Wing Winnipeg.....	2003-2004	43,742	30,386			13,356
Discrepancy in money held by cashier, HMCS Preserver ⁽¹⁾	2000-2001	2,003			2,003 ⁽¹⁾	
Discrepancy in money held by cashier, 12 Wing Shearwater....	2002-2003	451				451
Loss of meals ticket sales HMCS Iroquois ⁽¹⁾	2003-2004	630				630
Discrepancy in funds held by sub-cashier CFSU(O) OP Athena.....	2003-2004	737			737 ⁽¹⁾	
Discrepancy in a standing advance CFB ASU Edmonton.....	2002-2003	3,000				3,000
Discrepancy in a standing advance CFB Petawawa.....	2002-2003	630			630 ⁽¹⁾	
Discrepancy in a standing advance, CFB Halifax.....	2002-2003	3,000				3,000
Discrepancy in a standing advance, 8 Wing Trenton.....	2002-2003	6,789	2,320		4,469 ⁽¹⁾	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Discrepancy in a standing advance 4 Wing Cold Lake	2003-2004	\$ 973	\$	\$	\$	\$ 973
Loss of clothing revenue CFB/ASU Edmonton ⁽¹⁾	2003-2004	1,000			1,000 ⁽¹⁾	
Discrepancy in a standing advance ASU London	2003-2004	387				387
Loss of funds from the deposit for base accommodations, CBF Halifax ⁽¹⁾	2001-2002	375				375
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS						
Canada Border Services Agency						
Theft of traveller's cheques	2004-2005	1,900				1,900
Customs import duties and taxes	2001-2002	5,849,616	122,972	3,667	5,722,977 ⁽¹⁾	
Customs import duties and taxes	2002-2003	653,570	411,027	10,219	103,159 ⁽¹⁾	129,165
Customs import duties and taxes	2003-2004	9,461,548	5,950	15,260	888,143 ⁽¹⁾	8,552,195
Correctional Service						
Misappropriation of funds (1 case) ⁽¹⁾	2002-2003	19,266 ⁽¹⁾	12,510	383	5,031	1,342
Loss of petty cash (1 case) ⁽¹⁾	2002-2003	200 ⁽¹⁾				200
Loss of asset inventories (1 case) ⁽¹⁾	2003-2004	28,627 ⁽¹⁾	26,336		930	1,361
Loss of asset inventories (1 case) ⁽¹⁾	2004-2005	1,050 ⁽¹⁾		1,050		
Vandalism of property and equipment (3 cases) ⁽¹⁾	2003-2004	858 ⁽¹⁾	347	12		499
Vandalism of property and equipment (28 cases) ⁽¹⁾	2004-2005	6,948 ⁽¹⁾	1,010	655	4,172	1,111
Damage due to fire (19 cases) ⁽¹⁾	2004-2005	2,579 ⁽¹⁾		2,170		409
Damage due to motor vehicle accident (4 cases) ⁽¹⁾	2004-2005	8,122 ⁽¹⁾		3,639	2,883	1,600
Royal Canadian Mounted Police						
Damage to Government vehicles	2003-2004	236,176	70,369		141,097	24,710
Damage to Government vehicles	2003-2004	1,767,217	334,375	14,648	1,314,497	103,697
Damage to Government vehicles	2004-2005	68,176	19,159	16,785	24,546	7,686
Damage to Government vehicles	2004-2005	1,043,979	48,578	61,246	912,905	21,250
Damage to a snowmobile	2002-2003	6,660				6,660
Damage to police vehicles (15 cases)	2002-2003	111,540	39,100	18,201	51,262	2,977
Wilful damage to police vehicles	2001-2002	48,221	14,947		32,982	292
Damage to police transport	2000-2001	71,593	17,444		22,696	31,453
Damage/loss of equipment	2001-2002	84,553	1,919		58,430	24,204
Damage/loss of equipment	2002-2003	59,703			55,203	4,500
Damage/loss of equipment	2002-2003	164,971			160,260	4,711
Damage to equipment	2003-2004	50,000				50,000
Theft of Government property	2000-2001	54,331			39,183	15,148
Damage to RCMP vehicles (accidents)	2000-2001	1,348,510	334,675	10,000	948,444	55,391
Damage to RCMP vehicles (accidents)	2001-2002	1,296,339	415,925		643,455	236,869
Damage to RCMP vehicles (accidents)	2002-2003	668,300	231,510		428,152	8,638
Damage to property/equipment	2000-2001	63,150			58,150	5,000
Damage to property/equipment	2001-2002	389,980	169,000		181,000	39,980
Vandalism to Government vehicles	2001-2002	312,937	158,151		18,084	136,702
Vandalism to police vehicles (9 cases)	2002-2003	4,172	35		3,533	604
Sooke Detachment, petty cash	2002-2003	100				100
PUBLIC WORKS AND GOVERNMENT SERVICES						
Theft of digital camera (5 cases)	2003-2004	5,548			5,548 ⁽¹⁾	
Theft of laptop (27 cases)	2003-2004	94,071			94,071 ⁽¹⁾	
Theft of laptop computer (14 cases)	2004-2005	43,504			43,504 ⁽¹⁾	
Theft of modem (3 cases)	2004-2005	350			150	200
Theft of Palm Pilot (7 cases)	2003-2004	2,970			2,970 ⁽¹⁾	
Theft of tools (1 case)	2003-2004	1,500			1,500 ⁽¹⁾	
Theft of vehicle radio deck, telephone charger, security cards and keys (1 case)	2003-2004	522			522 ⁽¹⁾	
Damage to office furniture (1 case)	2003-2004	50,455			50,455 ⁽¹⁾	
Damage to a photocopier (1 case)	2003-2004	3,657 ⁽¹⁾		3,657		
Damage to Government building	2004-2005	2,156			2,156 ⁽¹⁾	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
PUBLIC ACCOUNTS OF CANADA—Concluded

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2005-2006	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Sponsorship contracts ⁽²⁾	2004-2005	1,640,184 ⁽¹⁾		1,640,184		
Vandalism—Broken window (12 cases).....	2004-2005	9,425			8,576	849
Loss of money due to an illegal act.....	2004-2005	3,452,066 ⁽¹⁾	16,306		3,432,494	3,266
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	23,573	550		18,683
Canadian Transportation Agency						
Theft of a computer	2003-2004	6,000			6,000 ⁽¹⁾	
VETERANS AFFAIRS						
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	6,350		33,562 ⁽¹⁾	
False or fraudulent claims for War Veterans Allowance benefits	1991-92	18,420	15,200	1,200		2,020
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	16,842	1,500		78,876
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011		18,879 ⁽¹⁾	
False or fraudulent claims for War Veterans Allowance benefits	1994-95	23,022	15,700	1,200		6,122
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920			60,410
False or fraudulent claims for War Veterans Allowance benefits	1998-99	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828	13,054	180		94,594
Fraudulent claims for treatment and training allowance.....	2004-2005	10,618				10,618
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991	4,350 ⁽¹⁾		98,641 ⁽¹⁾	
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995-96	52,440	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1996-97	21,006	18,547			2,459
Fraudulent endorsement of disability pension cheques cashed following death of payee	1997-98	18,952	10,800 ⁽¹⁾			8,152
Fraudulent endorsement of disability pension cheques cashed following death of payee ⁽¹⁾	2003-2004	27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) ⁽¹⁾	2004-2005	30,108	131			29,977
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1999-2000	66,920				66,920
Misappropriation of administered account by an employee	1999-2000	22,013	19,468			2,545
Personal use of government credit card by an employee	2003-2004	13,704	1,014			12,690
Theft of medical equipment	2004-2005	1,960		1,960		
		1,040,490,258	508,035,152	61,366,373	175,269,518	295,819,215

⁽¹⁾ Amends previous year's *Public Accounts of Canada*.

⁽²⁾ The amount of reported loss is the confirmed loss to date. It is still preliminary to estimate a total amount of loss for the Government.

SECTION 3

2005-2006

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

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Professional and special services.....	3.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services \$	Engineering and architectural services (including research) \$	Health and welfare services \$	Informatics services \$	Legal services \$	Non- professional contracted services \$
AGRICULTURE AND AGRI-FOOD						
Department	765,929	4,010,708	56,755	20,642,188	1,962,805	10,504,289
Canadian Dairy Commission	18,234			(20)	41,864	143,785
Canadian Food Inspection Agency	69,341	99,807	389,968	945,745	(3,192,077)	2,368,653
Canadian Grain Commission	474,628				149,723	16,511
	1,328,132	4,110,515	446,723	21,587,913	(1,037,685)	13,033,238
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department	1,031,899			2,266,122	228,536	1,004,350
CANADA REVENUE AGENCY	2,097,040	166,128	1,773,095	53,430,961	4,784,169	3,638,031
CANADIAN HERITAGE						
Department	1,706,302	5,752,392		2,864,501	122,809	6,498,504
Canadian Radio-television and Telecommunications Commission				991,299	239,237	241,378
Library and Archives of Canada	17,313	190,370	2,002	3,541,446	490	3,442,338
National Battlefields Commission					15,284	
National Film Board	600	7,444,738		169,835	74,847	
Office of Indian Residential Schools Resolution of Canada	69,710		750	1,432,819	16,448,090	1,632,719
Public Service Commission	47,801		6,850	379,926	5,500	1,548,380
Public Service Labour Relations Board	41,280		2,994	264,792		107,184
Public Service Staffing Tribunal	68,238				291	7,790
Status of Women—Office of the Co-ordinator				8,291		201,549
	1,951,244	13,387,500	12,596	9,652,909	16,906,548	13,679,842

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,850,363	3,479,746	2,835,889 93,607	6,371,275 75,056	10,156,150 46,516	41,236,573 340,363		103,872,670 759,405
587,818 1,352	11,495,222 34,390	1,854,526 146,738	2,267,005 183,926	7,878,576 444,129	31,798,550 602,800		56,563,134 2,054,197
2,439,533	15,009,358	4,930,760	8,897,262	18,525,371	73,978,286		163,249,406
		639,332	1,250,964	584,774	8,907,346		15,913,323
8,820,414	310,706	6,555,031	18,398,015	11,020,232	32,275,485		143,269,307
728,979	1,747	2,228,597	3,113,220	1,457,588	18,009,430		42,484,069
133,704 1,331,330		358,876 650,155	520,045 846,673	82,449 1,161,647	1,576,374 4,777,073		4,143,362 15,960,837
253,180 160,219		16,238 380,582	7,375 258,521	1,233 27,638	305,182 6,662,944		598,492 15,179,924
13,126 179,592		147,676 409,413	201,602 886,981	1,966,357 92,070	17,423,225 10,229,161		39,336,074 13,785,674
38,398		73,818	106,632	6,156	616,166		1,257,420
114,869		14,538	33,305		152,812		391,843
142		164,259	111,387	6,387	1,462,519		1,954,534
2,953,539	1,747	4,444,152	6,085,741	4,801,525	61,214,886		135,092,229

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
CITIZENSHIP AND IMMIGRATION						
Department	289,176		48,885,163	35,359,051	479,322	4,921,809
Immigration and Refugee Board of Canada				6,420,155	32,013	576,861
	289,176		48,885,163	41,779,206	511,335	5,498,670
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC	165,434	40,862		1,226,006	2,593	248,067
ENVIRONMENT						
Department	170,053	893,240	228,325	1,595,616	1,454,703	23,452,547
Canadian Environmental Assessment Agency			8,742		62,879	520,771
National Round Table on the Environment and the Economy	47,450	11,609		64,773	2,088	23,542
Parks Canada Agency	139,097	17,371,477	183,230	636,803	367,800	8,411,797
	356,600	18,276,326	420,297	2,297,192	1,887,470	32,408,657
FINANCE						
Department	106,122			306,913	261,156	3,038,768
Auditor General	1,815,947			216,762	176,399	331,241
Canadian International Trade Tribunal			6,181	136,064	98	105,174
Financial Consumer Agency of Canada				430,723		48,376
Financial Transactions and Reports Analysis Centre of Canada	52,137	21,210		435,927	60,808	103,972
Office of the Superintendent of Financial Institutions				4,725,278		458,052
	1,974,206	21,210	6,181	6,251,667	498,461	4,085,583
FISHERIES AND OCEANS						
Department	487,781	13,312,801	465,656	10,659,640	3,511,367	15,939,147
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Departments—						
Foreign Affairs	266,789	21,111,125	110,041	15,233,094	927,394	13,922,818
International Trade				1,484,031	12,917,747	1,151,173
Canadian International Development Agency	6,277,842	22,967	165,475	4,572,434	20,173	8,424,668
International Joint Commission				121,315	7,009	101,282
NAFTA Secretariat, Canadian Section	9,360			7,151	373,450	76,245
	6,553,991	21,134,092	275,516	21,418,025	14,245,773	23,676,186

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
7,311,272		1,129,771	2,653,568	5,994,179	9,639,521		116,662,832
345,537		273,639	755,702	285,007	8,225,676		16,914,590
7,656,809		1,403,410	3,409,270	6,279,186	17,865,197		133,577,422
265,974		415,179	475,207	120,518	3,321,099		6,280,939
2,309,557	24,166,844	3,235,657	6,948,596	10,531,603	46,522,506	178,270	121,687,517
37		89,869	109,198	438	4,081,235		4,873,169
96	360,432	36,974	41,714	17,853	1,310,778		1,917,309
1,770,332	7,383,206	1,751,719	3,200,556	3,567,039	34,062,318		78,845,374
4,080,022	31,910,482	5,114,219	10,300,064	14,116,933	85,976,837	178,270	207,323,369
429,144		579,701	1,271,363	40,453	4,635,203		10,668,823
86,156		683,265	1,001,573	462,940	2,335,153		7,109,436
9,602		50,685	51,721		537,354		896,879
		40,657	50,287		1,240,459		1,810,502
53,106		155,221	285,626	29,851	514,869		1,712,727
		573,913	976,327	311	2,884,649	(400)	9,618,130
578,008		2,083,442	3,636,897	533,555	12,147,687	(400)	31,816,497
5,560,618	21,104,628	1,871,008	8,260,691	63,959,485	26,196,988		171,329,810
29,930,307		13,331,908	9,957,479	26,155,178	43,724,481	260,674	174,931,288
988		532,506	205,107	(5,145)	16,328,231		32,614,638
2,005,290		997,070	3,712,143	2,755,797	22,048,712		51,002,571
15,692	138,060	49,217	10,769	22,620	1,143,215		1,609,179
		13,007	13,328	2,313	358,496		853,350
31,952,277	138,060	14,923,708	13,898,826	28,930,763	83,603,135	260,674	261,011,026

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
GOVERNOR GENERAL				15,657	3,001	529,112
HEALTH						
Department	3,462,702	988,242	255,368,848	13,931,512	2,805,459	31,293,160
Canadian Institutes of Health Research	36,308		2,378	110,016	9,006	409,354
Hazardous Materials Information Review Commission			32			38,656
Patented Medicine Prices Review Board				96,483	349,506	93,792
Public Health Agency of Canada	272,838	1,239,004	988,197	2,740,055	348,972	7,777,533
	3,771,848	2,227,246	256,359,455	16,878,066	3,512,943	39,612,495
HUMAN RESOURCES AND SOCIAL DEVELOPMENT						
Departments—						
Human Resources and Skills Development	3,797,905	34,942	63,386	5,188,326	195,719	51,229,476
Social Development	3,687,017	19,239	7,208,142	19,277,854	2,690,197	16,888,722
Canada Industrial Relations Board	22,837		8,242	180,392	30,813	146,215
Canada Mortgage and Housing Corporation						
Canadian Artists and Producers Professional Relations Tribunal				(2,550)		
Canadian Centre for Occupational Health and Safety						10,769
	7,507,759	54,181	7,279,770	24,644,022	2,916,729	68,275,182
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	1,382,201	27,805,394	185,265	17,811,321	4,486,793	7,171,261
Canadian Polar Commission	37,200			47,357		42,700
	1,419,401	27,805,394	185,265	17,858,678	4,486,793	7,213,961

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
		71,515	84,083	264,819	839,950		1,808,137
1,929,445	9,543,794	4,504,999	11,401,099	1,457,484	42,531,097		379,217,841
39,038		379,208	438,505	11,340	4,463,150		5,898,303
		6,063	22,187	651	83,463		151,052
	104,341	38,772	23,638	698	157,188		864,418
695,595	15,244,647	1,674,940	1,882,521	1,379,187	23,404,399		57,647,888
2,664,078	24,892,782	6,603,982	13,767,950	2,849,360	70,639,297		443,779,502
510,169	72,924	1,821,411	3,503,230	134,139,274	65,013,226		265,569,988
2,551,024		1,540,857	5,816,135	2,225,431	37,177,089		99,081,707
31,102		34,224	128,305	10,256	487,619		1,080,005
5,474		14,573	8,583	(20)	119,243		145,303
3,283		104,007	19,288	285,867	459,303		882,517
3,101,052	72,924	3,515,072	9,475,541	136,660,808	103,256,480		366,759,520
2,078	5,980,929	1,965,151	4,556,831	12,060,625	98,371,484	166,774	181,946,107
		34,346			14,099		175,702
2,078	5,980,929	1,999,497	4,556,831	12,060,625	98,385,583	166,774	182,121,809

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
INDUSTRY						
Department	823,870	1,003,292	162,687	24,593,275	3,479,568	17,043,081
Canadian Space Agency		41,304,101	77,089	2,102,239		1,519,815
Competition Tribunal				11,485		83,288
Copyright Board			117		13,618	129,484
National Research Council of Canada	1,383,486	15,082,171	213,450	3,250,520	5,914,743	5,340,932
Natural Sciences and Engineering Research Council		30,815		2,561,360	65,440	484,975
Social Sciences and Humanities Research Council		381		902,132	2,804	338,852
Statistics Canada	28,535			26,624,223	4,033	13,151,104
	2,235,891	57,420,760	453,343	60,045,234	9,480,206	38,091,531
JUSTICE						
Department	431,907		150,486	4,225,398	25,287,634	8,097,172
Canadian Human Rights Commission	8,080		1,850	155,504	393,856	807,634
Canadian Human Rights Tribunal				8,906	917	59,042
Commissioner for Federal Judicial Affairs				32,246	718,151	458,974
Courts Administration Service		47,252		117,124	27,817	820,361
Law Commission of Canada	64,005			33,700		25,023
Offices of the Information and Privacy Commissioners of Canada	2,518	1,923		165,169	392,108	627,688
Supreme Court of Canada	70,031	1,500		269,693	10,466	652,854
	576,541	50,675	152,336	5,007,740	26,830,949	11,548,748
NATIONAL DEFENCE						
Department		863,329,971	129,066,323	88,285,148	1,250,535	74,327,007
Canadian Forces Grievance Board	93,595			77,397	54,761	227,028
Military Police Complaints Commission	87,194		686	133,399	28,872	28,270
	180,789	863,329,971	129,067,009	88,495,944	1,334,168	74,582,305
NATURAL RESOURCES						
Department	1,318,153	18,455,782	18,313	5,689,976	(621,082)	11,675,236
Canadian Nuclear Safety Commission	74,900	213,280	64,006	2,012,485	39,866	421,560
National Energy Board				615,556	21,742	226,320
Northern Pipeline Agency				6,602		174,890
	1,393,053	18,669,062	82,319	8,324,619	(559,474)	12,498,006

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,321,661	486,413	2,890,685	6,017,240	6,583,713	35,473,531		99,879,016
807,349	50,477,773	328,133	952,759	2,671,958	3,059,981		103,301,197
		9,664	21,890	31,595	383,010		540,932
		28,156	28,625	65,677	54,857		320,534
2,774,604	7,711,771	3,004,148	3,071,123	1,184,621	5,921,008	59,372	54,911,949
557	217,990	166,802	394,595	451,770	1,360,030		5,734,334
275	57,750	125,909	196,805	149,203	1,494,359		3,268,470
1,150,456		901,386	3,655,842	2,677,248	15,112,935		63,305,762
6,054,902	58,951,697	7,454,883	14,338,879	13,815,785	62,859,711	59,372	331,262,194
1,415,652		5,226,416	2,911,915	3,194,153	11,497,760		62,438,493
1,081		89,767	306,313	54,233	1,242,993		3,061,311
4,084		16,278	34,722	192,441	513,528		829,918
1,656		82,469	688,758	124,132	1,290,932		3,397,318
1,560,981		159,626	318,615	2,084,804	4,582,134		9,718,714
30		121,390	6,848	12,571	819,698		1,083,265
29,989		79,365	191,856	148,230	1,226,738		2,865,584
62,749		271,395	152,451	195,276	1,164,596		2,851,011
3,076,222		6,046,706	4,611,478	6,005,840	22,338,379		86,245,614
51,342,851	8,245,711	8,596,502	97,159,684	130,167,473	601,261,261	77,471,906	2,130,504,372
4,006		52,258	68,887	18,714	456,296		1,052,942
5,535		18,944	20,364		305,219		628,483
51,352,392	8,245,711	8,667,704	97,248,935	130,186,187	602,022,776	77,471,906	2,132,185,797
2,478,537	8,748,493	3,059,561	7,240,479	30,108,052	37,196,855		125,368,355
72,955	1,753,660	224,848	1,030,680	282,380	4,064,121		10,254,741
		171,209	467,727	208,371	2,739,193		4,450,118
		3,541	1,255	128	13,861		200,277
2,551,492	10,502,153	3,459,159	8,740,141	30,598,931	44,014,030		140,273,491

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
PARLIAMENT						
The Senate	5,000		47,356	224,058	405,773	957,048
House of Commons	105,123		107,440	4,457,946	276,555	1,034,706
Library of Parliament	232,049			306,962	61,887	493,468
Office of the Ethics Commissioner				586,542	135,053	66,548
Senate Ethics Officer					16,427	23,604
	342,172		154,796	5,575,508	895,695	2,575,374
PRIVY COUNCIL						
Department				4,070,500	5,068,252	2,003,755
Canadian Intergovernmental Conference Secretariat						40,948
Canadian Transportation Accident Investigation and Safety Board	57,073	7,100	16,221	379,926	114,850	291,909
Chief Electoral Officer	1,807,096		20,675	12,564,100	480,206	3,921,817
Office of the Commissioner of Official Languages	23,952			206,012	35,081	425,481
	1,888,121	7,100	36,896	17,220,538	5,698,389	6,683,910
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS						
Department	2,284,043				986	3,879,238
Canada Border Services Agency	216,198	8,823	27,982,270	21,866,869	783,102	4,210,150
Canadian Firearms Centre	205,884		749	15,254,173	29,209	1,575,082
Correctional Service	77,025	1,084,113	92,288,482	15,465,046	513,872	27,037,882
National Parole Board	9,600		14,690	2,555,881	27,266	251,270
Office of the Correctional Investigator						115,910
Royal Canadian Mounted Police	1,439,662	618,729	56,119,797	20,013,358	1,840,841	13,567,012
Royal Canadian Mounted Police External Review Committee						73,568
Royal Canadian Mounted Police Public Complaints Commission					13,021	519,113
	4,232,412	1,711,665	176,405,988	75,155,327	3,208,297	51,229,225
PUBLIC WORKS AND GOVERNMENT SERVICES	6,399,653	112,229,755	85,322	67,627,845	4,545,196	304,435,268

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
		726,519	359,735	194,878	3,491,045		6,411,412
175,395		2,685,726	1,383,336	292,874	7,391,423		17,910,524
		170,823	140,525	(145,045)	611,268		1,871,937
52,928		12,380	19,062	612	436,967		1,310,092
		3,228			3,900		47,159
228,323		3,598,676	1,902,658	343,319	11,934,603		27,551,124
1,295,738		940,602	993,464	1,277,979	13,081,794		28,732,084
44,959		2,557	15,597	40,009	653,823		797,893
46,702	142,456	82,984	325,356	799,822	812,319		3,076,718
846,342		176,189	207,156	604,150	10,208,442		30,836,173
9,420		123,280	102,164	22,492	1,817,142		2,765,024
2,243,161	142,456	1,325,612	1,643,737	2,744,452	26,573,520		66,207,892
1,330,368		711,374	946,528	14,571,078	14,618,518		38,342,133
3,753,073	(7,392)	896,410	4,024,017	18,572,027	13,533,848	1,126,316	96,965,711
32,412		35,086	191,331	21,733	2,346,896		19,692,555
6,345,667		1,633,110	41,648,724	5,394,227	31,946,632	174,532	223,609,312
293,015		101,948	170,742	218,400	816,302		4,459,114
1,275		14,843	19,410	7,298	139,741		298,477
42,858,553	2,967,162	5,557,216	12,610,891	91,865,381	2,369,333	1,624,076	253,452,011
		18,753	4,622	12,099	60,316		169,358
39,924		21,864	44,717	71,690	845,001		1,555,330
54,654,287	2,959,770	8,990,604	59,660,982	130,733,933	66,676,587	2,924,924	638,544,001
24,868,512	1,474,290	1,625,581	18,020,935	113,708,901	334,509,322		989,530,580

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
TRANSPORT (Transport, Infrastructure and Communities)						
Department	409,997	10,544,620	646,445	10,196,567	1,460,545	19,059,141
Canadian Transportation Agency			14,664	203,596	11,728	363,494
Office of Infrastructure of Canada	6,527	19,992	15,015	7,616,214	153	1,345,824
Transportation Appeal Tribunal of Canada				18,530	211,974	46,909
	416,524	10,564,612	676,124	18,034,907	1,684,400	20,815,368
TREASURY BOARD						
Secretariat	904,580			539,775	143,021	4,313,993
Canada School of Public Service	42,913	10,275		2,881,737	125,626	4,331,763
Public Service Human Resources Management Agency of Canada	52,918			1,103,169	400,000	4,668,530
	1,000,411	10,275		4,524,681	668,647	13,314,286
VETERANS AFFAIRS	275,399,070			2,381,185	191,402	7,202,252
WESTERN ECONOMIC DIVERSIFICATION	475,887			193,283	306	2,243,372
Total	323,475,035	1,164,530,130	623,223,850	582,552,875	106,436,214	774,062,166

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
3,353,752	10,966,661	2,080,636	8,196,470	11,795,870	58,690,036		137,400,740
		129,220	249,267	139,022	434,519		1,545,510
46,429		377,223	207,230	1,153,826	5,902,945		16,691,378
		11,331	13,615	118	22,054		324,531
3,400,181	10,966,661	2,598,410	8,666,582	13,088,836	65,049,554		155,962,159
539,362		1,153,676	1,878,360	132,612	29,417,430		39,022,809
250,718		1,398,791	3,827,951	1,028,546	17,263,050		31,161,370
194,162		621,838	1,630,271	85,395	11,771,977		20,528,260
984,242		3,174,305	7,336,582	1,246,553	58,452,457		90,712,439
1,511,483		1,201,686	1,357,796	14,559,169	9,304,702		313,108,745
63,031		358,577	493,925	441,496	1,895,422		6,165,299
221,062,630	192,664,354	103,072,210	326,519,972	758,181,356	1,984,239,319	81,061,520	7,241,081,631

SECTION 4

2005-2006

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

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Acquisition of land, buildings and works	4.2

ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at

the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department		3,329,629	4,316,961		7,646,590
Canadian Food Inspection Agency			233,381		233,381
		3,329,629	4,550,342		7,879,971
CANADIAN HERITAGE					
National Battlefields Commission		1,869	338,728		340,597
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC			9,194		9,194
ENVIRONMENT					
Department	7,599	265,209	6,087,479		6,360,287
Parks Canada Agency	3,178,398	2,554,593	3,068,096	233,650	9,034,737
	3,185,997	2,819,802	9,155,575	233,650	15,395,024
FINANCE					
Office of the Superintendent of Financial Institutions			1,108,562		1,108,562
FISHERIES AND OCEANS					
Department	531,569	26,350,982	9,437,638	286,375	36,606,564

ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Departments—					
Foreign Affairs	13,822	99,262	10,960,386	5,644,287	16,717,757
HEALTH					
Department		712,871	491,774	65,958	1,270,603
Public Health Agency of Canada		67,446	11,039		78,485
		780,317	502,813	65,958	1,349,088
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department	2,949,036	748,175	51,802		3,749,013
INDUSTRY					
Department		636,488	5,203,933		5,840,421
Canadian Space Agency			96,265		96,265
National Research Council of Canada			29,727,465		29,727,465
		636,488	35,027,663		35,664,151
JUSTICE					
Department			2,354,133		2,354,133
Canadian Human Rights Commission			82,492		82,492
			2,436,625		2,436,625
NATIONAL DEFENCE					
Department	4,287,099	72,200,424	98,024,590	9,665,035	184,177,148
NATURAL RESOURCES					
Department	85,000	265,973	4,140,443		4,491,416
National Energy Board			52,606		52,606
	85,000	265,973	4,193,049		4,544,022
PRIVY COUNCIL					
Chief Electoral Officer		37,246	6,739		43,985

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
PUBLIC SAFETY AND EMERGENCY					
PREPAREDNESS					
Canada Border Services Agency			17,262,985		17,262,985
Correctional Service		1,114,794	80,416,664		81,531,458
Royal Canadian Mounted Police	1,355,170	9,229,049	25,933,331	3,422,738	39,940,288
	1,355,170	10,343,843	123,612,980	3,422,738	138,734,731
PUBLIC WORKS AND					
GOVERNMENT SERVICES	5,810,877	53,464,644	242,657,841	196,036	302,129,398
TRANSPORT (Transport, Infrastructure and Communities)					
Department	48	1,185,323	8,804,835		9,990,206
VETERANS AFFAIRS	1,551	8,173,000	17,290,472		25,465,023
Total	18,220,169	180,436,977	568,169,834	19,514,079	786,341,059

SECTION 5

2005-2006

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

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Acquisition of machinery and equipment.	5.2

ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	4,210,524		2,139,903
Canadian Dairy Commission			
Canadian Food Inspection Agency	8,742,460		1,536,678
Canadian Grain Commission	21,451		5,092
	12,974,435		3,681,673
ATLANTIC CANADA			
OPPORTUNITIES AGENCY			
Department	115,099		110,990
CANADA REVENUE AGENCY.....	424,845		7,660,366
CANADIAN HERITAGE			
Department	70,049		380
Canadian Radio-television and Telecommunications Commission	57		11,757
Library and Archives of Canada	110		465,792
National Battlefields Commission	40,678		
National Film Board			
Office of Indian Residential Schools Resolution of Canada			31,491
Public Service Commission			64,905
Public Service Labour Relations Board Board			9,159
Public Service Staffing Tribunal			10,151
Status of Women—Office of the Co-ordinator			
	110,895		593,635

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
11,557,772	8,968,957	1,108,307		99,086	4,940,416	33,024,966
77,715		5,272				82,986
8,925,008	15,954,297	1,904,624		244,466	1,498,274	38,805,806
892,909	2,100,817	49,999		42,013	67,656	3,179,938
21,453,404	27,024,072	3,068,202		385,565	6,506,346	75,093,696
1,191,345		236,027		29,801		1,683,262
83,189,984	27,140	18,647,273		1,072,014	1,306,490	112,328,112
6,001,178	871,217	3,781,314		374,351	161,996	11,260,485
268,673		72,310		13,910		366,707
2,010,427	56,068	698,747		115,525	343,041	3,689,711
60,697			9,870		26,888	138,133
1,275,371					1,295,094	2,570,465
1,402,883		365,807		34,475	(4,289)	1,830,367
3,907,699		773,038		28,789	10,316	4,784,746
274,734		114,860		1,756		400,509
70,094		116,990		5,096	2,273	204,605
74,333		9,343				83,676
15,346,091	927,285	5,932,408	9,870	573,902	1,835,319	25,329,404

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
CITIZENSHIP AND IMMIGRATION			
Department	143,017		454,778
Immigration and Refugee Board of Canada			303,644
	143,017		758,422
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC	102,051		62,591
ENVIRONMENT			
Department	4,804,408	36,137	3,663,289
Canadian Environmental Assessment Agency			61,475
National Round Table on the Environment and the Economy			
Parks Canada Agency	4,530,887		255,979
	9,335,294	36,137	3,980,743
FINANCE			
Department	25,624		76,498
Auditor General			41,074
Canadian International Trade Tribunal			610
Financial Consumer Agency of Canada			
Financial Transactions and Reports Analysis Centre of Canada			8,750
Office of the Superintendent of Financial Institutions			
	25,624		126,932
FISHERIES AND OCEANS			
Department	28,192,627	36,201	3,156,480
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Departments—			
Foreign Affairs	6,941,883		1,874,290
International Trade			35,084
Canadian International Development Agency			38,713
International Development Research Centre	352,313		
International Joint Commission	23,868		7,004
NAFTA Secretariat, Canadian Section			85
	7,318,064		1,955,176

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
5,831,415	43,181	2,680,278		1,765,862	110,987	11,029,518
2,948,668		115,495		19,241		3,387,048
8,780,083	43,181	2,795,772		1,785,104	110,987	14,416,566
868,275		287,345		19,809	7,499	1,347,570
24,783,029	14,572,426	4,781,396		895,367	2,984,088	56,520,139
263,654		79,797		1,557	6,972	413,456
55,723		4,896		32,864		93,484
4,560,828	919,771	1,185,775	385,891	646,313	3,151,701	15,637,145
29,663,235	15,492,198	6,051,865	385,891	1,576,101	6,142,761	72,664,224
2,458,805		361,588		204,235	15,189	3,141,939
384,953		145,680		(61,348)		510,359
231,551		14,411				246,572
14,973		15,327			7,266	37,566
2,437,368		72,132		16,880		2,535,130
3,237,833		755,631			14,507	4,007,971
8,765,483		1,364,770		159,767	36,962	10,479,538
19,512,220	13,422,792	2,189,229	868,322	811,589	13,055,831	81,245,291
29,686,781	4,923,144	17,911,620		1,209,232	6,741,571	69,288,521
992,073		69,068		30,918	10,127	1,137,270
1,982,899		871,610			209,330	3,102,553
111,864		29,000		10,556	427,110	930,842
141,968		6,123		841		179,804
64,482		5,125				69,693
32,980,068	4,923,144	18,892,546		1,251,546	7,388,138	74,708,682

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
GOVERNOR GENERAL	116,249		1,199
HEALTH			
Department	1,885,834		1,185,584
Canadian Institutes of Health Research			56,848
Hazardous Materials Information Review Commission			271
Patented Medicine Prices Review Board			50
Public Health Agency of Canada	93,892		432,038
	1,979,726		1,674,791
HUMAN RESOURCES AND SOCIAL DEVELOPMENT			
Departments—			
Human Resources and Skills Development	549,462		630,417
Social Development	237,193		7,311,194
Canada Industrial Relations Board			8,190
Canadian Artists and Producers Professional Relations Tribunal			130
Canadian Centre for Occupational Health and Safety			
	786,655		7,949,931
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department	325,057		383,830
Canadian Polar Commission			
	325,057		383,830
INDUSTRY			
Department	958,379		1,966,309
Canadian Space Agency	4,397		860,083
Competition Tribunal			
Copyright Board			5,874
National Research Council of Canada	1,222,168		
Natural Sciences and Engineering Research Council			2,218
Social Sciences and Humanities Research Council			1,378
Statistics Canada	54,769		
	2,239,712		2,835,862

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
562,658		177,770		18,554	61,790	938,221
13,656,255	21,125,247	2,546,040	13,738	438,360	709,409	41,560,468
1,745,174		53,724		9,952		1,865,698
29,769		3,212			160	33,412
76,906		23,083			142	100,181
10,078,091	5,847,887	703,699	161,608	170,202	2,227,207	19,714,621
25,586,195	26,973,134	3,329,757	175,345	618,514	2,936,918	63,274,380
10,277,215	116,477	2,742,083		342,533	476,437	15,134,624
29,810,374	75,700	1,631,282		368,153	347,626	39,781,522
180,532		155,958		5,815	3,768	354,263
						130
57,021		440				57,461
40,325,142	192,177	4,529,763		716,501	827,831	55,327,999
18,136,892	534,816	2,926,733		391,116	752,319	23,450,762
29,121				3,419		32,540
18,166,013	534,816	2,926,733		394,535	752,319	23,483,302
14,767,037	2,916,115	3,165,621	147,050	313,841	1,544,696	25,779,048
5,996,053	43,445,555	263,802	62,018	25,603	1,296,160	51,953,672
10,681		603		1,061	3,198	15,543
15,757		6,621			1,265	29,517
20,044,970	20,676,094	2,763,547	29,311,081	575,127	4,861,888	79,454,875
1,314,471		537,320			3,860	1,857,868
568,271		41,268			(7,172)	603,746
21,865,345				2,764,066	1,214,378	25,898,558
64,582,586	67,037,764	6,778,782	29,520,149	3,679,698	8,918,273	185,592,826

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
JUSTICE			
Department	61,246		337,169
Canadian Human Rights Commission			34,874
Canadian Human Rights Tribunal			3,466
Commissioner for Federal Judicial Affairs			2,311
Courts Administration Service	100,703		102,135
Law Commission of Canada			1,299
Offices of the Information and Privacy Commissioners of Canada			4,475
Supreme Court of Canada	39,195		101,690
	201,144		587,418
NATIONAL DEFENCE			
Department	963,456,725	563,926,662	188,222,033
Canadian Forces Grievance Board			1,910
Military Police Complaints Commission			9,349
	963,456,725	563,926,662	188,233,292
NATURAL RESOURCES			
Department	1,488,777		1,016,843
Canadian Nuclear Safety Commission	144,326		383,686
National Energy Board	1,824		15,705
Northern Pipeline Agency			
	1,634,927		1,416,233
PARLIAMENT			
The Senate			52,940
House of Commons	6,117	12,125	468,737
Library of Parliament			13,171
Office of the Ethics Commissioner			5,230
	6,117	12,125	540,077
PRIVY COUNCIL			
Department	81		682,965
Canadian Intergovernmental Conference Secretariat			
Canadian Transportation Accident Investigation and Safety Board	18,363		82,130
Chief Electoral Officer			7,301
Office of the Commissioner of Official Languages			7,868
	18,444		780,264

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
7,500,678	1,603	2,107,338		318,272	574,932	10,901,237
168,900		105,186		2,737		311,697
102,017		17,491		6,909	30	129,914
210,744		28,058		2,688	23,352	267,153
1,266,887	47,386	362,153		79,611	6,188	1,965,064
4,314		885				6,498
341,708		43,815		9,751		399,750
374,700	137,541	186,889		15,915	81,885	937,816
9,969,948	186,531	2,851,816		435,884	686,387	14,919,127
310,668,654	163,821,081	30,788,845	4,742,471	5,465,519	120,879,115	2,351,971,103
81,542		5,525		1,292	20,471	110,740
149,982		1,688				161,019
310,900,177	163,821,081	30,796,059	4,742,471	5,466,811	120,899,586	2,352,242,862
19,316,842	11,622,321	2,007,486	140,298	138,370	4,956,838	40,687,775
2,945,703	203,274	940,282	(350,610)		(208,503)	4,058,158
811,421		70,829			27,385	927,163
878					329	1,207
23,074,844	11,825,595	3,018,597	(210,312)	138,370	4,776,048	45,674,303
1,743,467	71,045	362,314		549,708	28,464	2,807,939
9,190,201		1,340,235		321,204	1,339,464	12,678,084
919,464	1,256	69,999	508	75,830	(9)	1,080,219
16,711		85,620		9,249		116,810
11,869,844	72,301	1,858,168	508	955,991	1,367,920	16,683,051
4,287,069	61,800	1,191,053		28,751	201,846	6,453,565
157,683		21,862		26,855		206,400
259,776	68,625	46,840		174,361	50,449	700,543
1,847,815		96,401		56,033	337,478	2,345,028
183,243		34,736		11,222		237,070
6,735,586	130,425	1,390,892		297,222	589,773	9,942,607

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS			
Department			489,979
Canada Border Services Agency	2,020,793	32,763	3,866,043
Canadian Firearms Centre	357,020		12,109
Correctional Service	5,362,586	35,150	3,231,470
National Parole Board	49,962		19,783
Royal Canadian Mounted Police	78,717,272	4,443,860	34,956,744
	86,507,633	4,511,773	42,576,128
PUBLIC WORKS AND GOVERNMENT SERVICES	1,284,353		1,068,792
TRANSPORT (Transport, Infrastructure and Communities)			
Department	23,805,764	16,676	851,593
Canadian Transportation Agency			4,105
Office or Infrastructure of Canada	16		112,316
Transportation Appeal Tribunal of Canada			
	23,805,780	16,676	968,014
TREASURY BOARD			
Secretariat	32,327		79,042
Canada School of Public Service	30,310		580,571
Public Service Human Resources Management Agency of Canada	33		46,036
	62,670		705,649
VETERANS AFFAIRS	108,438		277,480
WESTERN ECONOMIC DIVERSIFICATION	(214,347)		63,282
Total	1,141,061,232	568,539,574	272,149,250

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
3,072,247		468,410		1,257,786		5,288,422
65,223,189	9,281,087	3,900,973		805,562	1,870,705	87,001,115
1,206,167		47,511		69,377	62,824	1,755,009
28,880,723	3,654,546	1,896,178	43,545	1,259,335	10,410,127	54,773,660
576,065		286,258		64,158	23,350	1,019,576
57,770,951	9,712,728	9,067,851	89,855	2,511,423	6,140,298	203,410,982
156,729,343	22,648,361	15,667,182	133,400	5,967,641	18,507,304	353,248,764
53,630,857	963,924	31,780,860	4,438,165	1,162,940	7,743,313	102,073,203
19,006,267	763,983	2,428,241	205,887	41,854	4,468,592	51,588,858
183,620		122,116		1,715	7,938	319,494
349,652	41	1,096,973		9,476	241	1,568,716
20,168						20,168
19,559,709	764,024	3,647,331	205,887	53,045	4,476,771	53,497,236
3,452,240		1,718,299		805,684	24,803	6,112,394
3,587,708		1,543,735		73,839	481,849	6,298,011
1,427,766		1,286,998		422,931	31,190	3,214,954
8,467,714		4,549,031		1,302,455	537,841	15,625,360
5,337,489	15,613	1,295,518		874,450	2,604,634	10,513,622
755,727		62,076		37,344		704,083
978,004,020	357,025,558	174,125,770	40,269,695	29,785,152	212,077,041	3,773,037,292

⁽¹⁾ This category includes aircraft and related parts, \$579,975,888; ships, boats and related parts, \$188,251,830; road motor vehicles and related parts, \$359,238,943; and miscellaneous vehicles and related parts, \$13,594,571.

⁽²⁾ This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

⁽³⁾ This category includes items such as conveying, elevating and materiel-handling and other equipment.

SECTION 6

2005-2006

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

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TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result

from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html>. This information includes for each Government program:

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	39,946,171	1,821,390,358	581,447,146
Canadian Food Inspection Agency	9,495,367		1,484
	49,441,538	1,821,390,358	581,448,630
ATLANTIC CANADA OPPORTUNITIES AGENCY			
Department	1,319,632	100,734,652	30,262,435
CANADA REVENUE AGENCY	527,265,376		131,402,655
CANADIAN HERITAGE			
Department	27,338,687	95,697,104	293,502,339
Library and Archives of Canada			
National Film Board			
Office of Indian Residential Schools			
Resolution of Canada			
Status of Women—Office of the Co-ordinator			
	27,338,687	95,697,104	293,502,339
CITIZENSHIP AND IMMIGRATION			
Department	30,062,876		234,215,281
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC	38,360	61,449,281	
ENVIRONMENT			
Department	47,533	2,659,000	1,094,234
Canadian Environmental Assessment Agency	5,000	13,500	245,500
Parks Canada Agency			10,271,564
	52,533	2,672,500	11,611,298

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
27,866,292	157,736,934	19,558,744		2,647,945,645 9,496,851
27,866,292	157,736,934	19,558,744		2,657,442,496
	171,756,791	22,174,082		326,247,591
				658,668,030
6,098,108	591,510,381 2,988,208 287,662	1,569,973		1,015,716,591 2,988,208 287,662
	46,482,953 11,268,852			46,482,953 11,268,852
6,098,108	652,538,056	1,569,973		1,076,744,266
1,256,336	152,591,184			418,125,677
	135,671,216	85,811,058		282,969,915
11,846,476 5,000	198,331,504 958,881 505,925	801,084		214,779,832 1,227,881 10,777,489
11,851,476	199,796,310	801,084		226,785,202

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
FINANCE			
Department			44,160,692,281
Auditor General			
			44,160,692,281
FISHERIES AND OCEANS			
Department	61,268,569	160,000	1,021,000
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Departments—			
Foreign Affairs	21,650,671		
International trade			
Canadian International Development Agency			
	21,650,671		
GOVERNOR GENERAL	352,657		
HEALTH			
Department	261,631		63,984,245
Canadian Institutes of Health Research	736,702,476		
Public Health Agency of Canada			
	736,964,107		63,984,245
HUMAN RESOURCES AND SOCIAL DEVELOPMENT			
Departments—			
Human Resources and Skills Development	609,928,856	69,126,807	252,405,664
Social Development	29,206,673,169	883,011	220,476,315
	29,816,602,025	70,009,818	472,881,978
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department	22,900,941	276,559,847	644,934,157
Canadian Polar Commission			
	22,900,941	276,559,847	644,934,157
INDUSTRY			
Department	30,045,054	606,418,404	153,459,196
Canadian Space Agency	352,045	17,734,000	
National Research Council of Canada	354,375	73,297,919	
Natural Sciences and Engineering Research Council	821,210,133		
Social Sciences and Humanities Research Council	549,440,099		
Statistics Canada			
	1,401,401,705	697,450,323	153,459,196

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
933,661,198	20,000 379,150			45,094,373,479 379,150
933,661,198	399,150			45,094,752,629
225,000	18,650,115			81,324,684
340,066,518 6,738,382 2,782,448,067	269,945,757 21,196,944	10,228,779		641,891,725 27,935,326 2,782,448,067
3,129,252,967	291,142,701	10,228,779		3,452,275,118
				352,657
2,525,850 1,461,462	1,133,369,085 21,445,285 175,164,218	669,683		1,200,810,493 758,147,761 176,625,680
3,987,312	1,329,978,588	669,683		2,135,583,934
2,577,753	644,371,530 63,560,713	42,527,089 653,371		1,620,937,698 29,492,246,579
2,577,753	707,932,243	43,180,460		31,113,184,277
	4,188,980,213 10,000	2,618,371		5,135,993,530 10,000
	4,188,990,213	2,618,371		5,136,003,530
6,655,028 30,068,758 10,272,524	312,878,158 914,533 54,646,149 560,800			1,109,455,840 49,069,336 138,570,966 821,210,133 549,440,099 560,800
46,996,310	368,999,640			2,668,307,174

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
JUSTICE			
Department	6,069,195		337,986,206
Offices of the Information and Privacy Commissioners of Canada			
	6,069,195		337,986,206
NATIONAL DEFENCE			
Department	9,163,383		3,462,644
NATURAL RESOURCES			
Department	26,808,363	124,576,540	651,492,261
Canadian Nuclear Safety Commission			
	26,808,363	124,576,540	651,492,261
PARLIAMENT			
The Senate	138,756		
House of Commons			
	138,756		
PRIVY COUNCIL			
Department	898,851		
Chief Electoral Officer			
	898,851		
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS			
Department			139,975,391
Canadian Firearms Centre			11,150,900
Correctional Service	72,391		
Royal Canadian Mounted Police	64,319,304		
	64,391,695		151,126,291
PUBLIC WORKS AND GOVERNMENT SERVICES			
TRANSPORT (Transport, Infrastructure and Communities)			
Department	797,471	121,647,989	198,120,962
Office of Infrastructure of Canada	35,553		1,161,970,228
	833,024	121,647,989	1,360,091,191

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
118,378	13,839,150			358,012,930
	153,767			153,767
118,378	13,992,917			358,166,697
174,926,869	9,904,717			197,457,613
1,338,512	219,663,581			1,023,879,257
149,002	182,260	2,700		333,962
1,487,514	219,845,842	2,700		1,024,213,219
339,710				478,466
828,050				828,050
1,167,760				1,306,516
	79,217,672			898,851
				79,217,672
	79,217,672			80,116,523
45,186	94,597,110	2,024,698		236,642,385
	331,406			11,482,306
80,000	2,140,156			2,292,547
1,900	374,799			64,696,004
127,086	97,443,472	2,024,698		315,113,242
	4,000,000	469,916,288	(466,001,166)	7,915,121
	89,435,991	35,436,500		445,438,913
125,400	102,068,602	223,319,128		1,487,518,911
125,400	191,504,593	258,755,628		1,932,957,824

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	\$	\$	\$
TREASURY BOARD			
Secretariat	303,922		
Canada School of Public Service			
Public Service Human Resources Management Agency of Canada			
	303,922		
VETERANS AFFAIRS	1,954,097,998		
WESTERN ECONOMIC DIVERSIFICATION		27,605,136	141,428,653
Total	34,759,364,862	3,399,953,547	49,425,002,742

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
	87,500			391,422
	15,500			15,500
	8,148,281			8,148,281
	8,251,281			8,555,203
8,684,443	13,816,895			1,976,599,336
	87,959,363	1,229,190		258,222,342
4,350,410,203	9,102,119,891	918,540,738	(466,001,166)	101,489,390,816

SECTION 7

2005-2006

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

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Public debt charges	7.2

PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the servicing costs and costs of issuing new borrowings.
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount charged in 2005-2006
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
H6—1983-2005 (matured September 1, 2005)	12.25		47,492,755
H18—1984-2006 (matured March 1, 2006)	12.5		25,162,798
H26—1984-2006	14	768,307,000	103,082,334
H30—1984-2007	13.75	192,738,000	26,260,966
H36—1984-2007	13	467,580,000	58,387,557
H41—1984-2008	12.75	578,665,000	60,045,719
H52—1985-2008	11.75	395,547,000	36,493,418
H58—1985-2009	11.5	139,655,000	(2,413,166)
H63—1985-2009	10.75	256,716,000	6,608,151
H68—1985-2009	11	637,846,000	60,071,982
H74—1985-2008	10	3,036,529,000	304,484,826
H79—1986-2010	9.75	83,434,000	8,712,291
H81—1986-2010	9.5	2,227,899,000	205,319,020
H85—1986-2010	8.75	120,293,000	4,863,649
H87—1986-2011	9	589,241,000	45,645,748
H98—1987-2011	8.5	616,151,000	51,235,119
A23—1989-2014	10.25	925,985,000	89,117,996
A34—1990-2015	11.25	483,005,000	54,486,934
A39—1990-2021	10.5	781,694,000	100,903,677
L25—1991-2021	4.25	6,740,958,422	286,544,314
A43—1991-2021	9.75	603,514,000	59,308,398
A49—1991-2022	9.25	550,448,000	51,055,937
A55—1992-2023	8	6,806,096,000	559,640,938
A76—1994-2025	9	6,311,007,000	638,577,718
A79—1995-2005 (matured December 1, 2005)	8.75		320,839,414
VS05—1995-2026	4.25	6,468,899,013	274,980,692
VU50—1996-2006	7	5,795,863,000	406,466,600
VW17—1996-2027	8	8,204,975,000	680,533,463
WB60—1996-2007	7.25	7,029,817,000	478,661,900
WH31—1997-2008	6	5,010,390,000	269,306,464
WL43—1998-2029	5.75	13,691,000,000	792,018,154
WR13—1998-2009	5.5	6,175,192,000	362,165,780
WV25—1999-2031	4	6,868,434,751	274,789,643
WX80—1999-2010	5.5	7,254,047,000	439,532,983
WY63—1999-2005 (matured September 1, 2005)	6		180,457,404
XB51—2000-2011	5.75	12,025,880,000	720,829,520
XD18—2000-2006	5.75	6,006,307,000	452,351,707
XG49—2001-2033	5.75	13,410,295,000	773,204,543
XH22—2001-2012	5.25	11,033,315,000	569,465,811
XJ87—2001-2007	4.5	9,725,000,000	438,823,973
XM17—2002-2013	5.25	10,977,654,000	616,141,433
XN99—2002-2008	4.25	11,083,000,000	481,096,565
XP48—2002-2005 (matured June 1, 2005)	3.5		36,934,757
XQ21—2003-2036	3	4,465,600,808	108,871,673
XR04—2003-2005 (matured December 1, 2005)	3		57,940,790
XS86—2003-2014	5	10,867,437,000	530,090,102
XT69—2003-2009	4.25	10,100,000,000	430,426,027
XU33—2003-2006	3	6,236,493,000	205,834,432
XV16—2004-2006	3.25	5,186,071,000	191,047,877
XW98—2004-2037	3	6,549,089,000	271,573,455
XX71—2004-2015	4.5	10,300,000,000	392,277,591
XY54—2004-2010	4	9,459,034,000	321,310,295
XZ20—2004-2007	3	5,600,000,000	164,087,671
YA69—2005-2007	2.75	7,007,164,000	129,872,505

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2005-2006
	%	\$	\$
YB43—2005-2016	4.0	4,900,000,000	50,819,047
YC26—2005-2011	3.75	4,127,862,000	35,670,680
YD09—2005-2008	3.75	3,000,000,000	27,061,644
		261,872,127,994	14,366,573,674
Less: Government's holdings		737,978,000	267,123
		261,134,149,994	14,366,306,551
Payable in foreign currencies—			
1995-2005 (matured July 21, 2005)	6.375		35,970,300
1996-2006	6.75	1,168,000,000	78,841,200
1997-2007	floating	372,592,000	13,432,735
1998-2008	4.875	2,894,525,598	136,654,015
1998-2008	5.25	2,920,000,000	151,902,003
2001-2010/2016/2018/2019	various	246,119,792	3,558,574
		7,601,237,390	420,358,827
Less: Government's holdings		248,320,332	3,350,961
		7,352,917,058	417,007,866
		268,487,067,052	14,783,314,417
Interest on Canada savings, Canada premium and Canada investment bonds—			
Canada savings bonds—			
S46—1991-2003/2013	various	320,806,607	8,579,947
S47—1992-2004/2014	various	525,030,845	13,270,338
S48—1993-2005/2015	various	449,899,817	14,755,927
S49—1994-2006	various	1,005,118,410	24,856,961
S50—1995-2007	various	724,149,753	17,037,909
S51—1996-2008	8-8.75	2,273,455,199	244,840,593
S52—1997-2009	various	1,463,742,302	35,069,479
S53—1997-2009	various	6,008,261	173,972
S54—1998-2008	various	501,382,106	9,621,738
S55—1998-2008	various	40,344,749	819,767
S56—1999-2009	various	7,173,842	161,018
S57—1999-2009	various	4,480,959	95,702
S58—1999-2009	1.55-2.75	8,848,670	167,213
S59—1999-2009	1.55-2.75	6,445,396	128,687
S60—1999-2009	various	246,022,123	3,057,205
S61—1999-2009	various	28,464,031	570,731
S62—2000-2010	various	9,242,281	202,643
S63—2000-2010	various	6,509,619	137,030
S64—2000-2010	1.55-2.75	10,327,994	181,088
S65—2000-2010	1.55-2.75	13,613,424	275,209
S66—2000-2010	various	241,261,064	1,563,339
S67—2000-2010	various	20,092,675	393,357
S68—2001-2011	various	9,610,921	208,807
S69—2001-2011	various	7,382,191	162,448
S70—2001-2011	1.55-2.75	7,701,610	108,198
S71—2001-2011	1.55-2.75	5,268,323	105,850
S72—2001-2011	various	334,102,496	4,870,200
S73—2001-2011	various	19,696,587	376,063
S74—2002-2012	various	4,794,415	98,074
S75—2002-2012	various	4,187,627	84,757
S76—2002-2012	1.55-2.75	12,733,535	231,359
S77—2002-2012	1.55-2.75	10,294,141	194,835
S78—2002-2012	various	416,993,953	5,421,506
S79—2002-2012	various	29,020,685	556,305
S80—2003-2013	various	9,284,857	192,145
S81—2003-2013	various	6,643,090	130,215
S82—2003-2013	1.55-2.75	12,937,409	200,464
S83—2003-2013	1.55-2.75	13,529,559	333,365
S84—2003-2013	various	383,750,315	3,631,088
S85—2003-2013	various	16,091,189	300,872
S86—2004-2014	various	4,271,069	90,129
S87—2004-2014	various	3,193,061	61,681
S88—2004-2014	1.55-2.75	8,096,003	101,859

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2005-2006
	%	\$	\$
S89—2004-2014.....	1.55-2.75	4,336,168	77,602
S90—2004-2014.....	various	605,207,651	12,469,075
S91—2004-2014.....	various	18,025,315	334,620
S92—2005-2015.....	various	6,641,347	135,231
S93—2005-2015.....	various	3,520,784	84,856
S94—2005-2015.....	1.55-2.75	15,103,719	226,024
S95—2005-2015.....	1.55-2.75	4,921,180	95,844
S96—2005-2015.....	2-2.75	578,348,809	2,880,979
S97—2005-2015.....	2-2.75	20,822,131	157,386
S98—2006-2016.....	2-2.75	5,098,120	29,190
S99—2006-2016.....	2-2.75	4,897,059	20,070
S100—2006-2016.....	2.75	7,246,645	14,727
		10,506,172,091	409,945,677
Canada premium bonds—			
P1—1997-2007.....	various	75,400,170	8,881,398
P2—1998-2008.....	various	14,116,227	493,046
P3—1998-2008.....	various	900,550,645	23,062,227
P4—1998-2008.....	various	87,886,669	2,199,722
P5—1999-2009.....	various	17,450,415	464,455
P6—1999-2009.....	various	14,669,615	390,468
P7—1999-2009.....	various	56,739,199	3,424,242
P8—1999-2009.....	4.75	46,514,379	2,661,767
P9—1999-2009.....	various	366,740,037	18,620,647
P10—1999-2009.....	various	105,157,211	5,340,449
P11—2000-2010.....	various	32,657,578	1,678,090
P12—2000-2010.....	various	26,310,883	802,313
P13—2000-2010.....	various	59,501,952	2,608,976
P14—2000-2010.....	3.5	81,886,722	3,380,796
P15—2000-2010.....	various	494,367,171	16,561,493
P16—2000-2010.....	various	96,153,756	3,266,202
P17—2001-2011.....	various	109,229,553	3,774,460
P18—2001-2011.....	various	220,545,302	8,024,783
P19—2001-2011.....	various	26,563,517	861,048
P20—2001-2011.....	2.25	37,619,650	951,458
P21—2001-2011.....	1.85-2.45	507,247,062	11,786,865
P22—2001-2011.....	1.85-2.45	66,816,889	1,565,082
P23—2002-2012.....	2-2.5	17,446,093	438,875
P24—2002-2012.....	2-2.3	16,109,338	412,888
P25—2002-2012.....	4.75-6	93,860,630	5,030,289
P26—2002-2012.....	4.75	44,745,037	2,272,525
P27—2002-2012.....	4-4.85	1,092,539,042	50,299,394
P28—2002-2012.....	4-4.85	213,088,378	9,757,486
P29—2003-2013.....	4-4.85	83,306,535	3,769,266
P30—2003-2013.....	4-4.85	13,862,826	627,934
P31—2003-2013.....	3.5-4.25	58,732,036	2,309,704
P32—2003-2013.....	3.5	52,364,443	1,917,725
P33—2003-2013.....	4-4.85	29,145,929	1,153,226
P34—2003-2013.....	2.8-3	783,304,335	23,729,430
P35—2003-2013.....	2.75-3	166,410,382	4,994,854
P36—2004-2014.....	2.75-3	55,756,813	1,684,010
P37—2004-2014.....	2.65-3	39,762,794	1,285,331
P38—2004-2014.....	2.5-3	55,432,144	1,725,929
P39—2004-2014.....	2.25	41,157,937	942,846
P40—2004-2014.....	2.45	202,027,284	4,406,591
P41—2004-2014.....	2.45	48,210,075	1,018,360
P42—2005-2015.....	2.5	16,952,581	381,437
P43—2005-2015.....	2.3	8,993,484	258,685
P44—2005-2015.....	2.3	11,054,141	296,249
P45—2005-2015.....	2	11,600,093	232,007
P46—2005-2015.....	2.25	135,223,032	1,017,750
P47—2005-2015.....	2.5	48,761,382	405,830
P48—2006-2016.....	2.5	14,726,401	68,335
P49—2006-2016.....	2.5	15,317,512	63,814
P50—2006-2016.....	3	14,367,939	35,908
		6,828,383,218	241,336,665

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2005-2006
	%	\$	\$
Canada investment bonds—			
11—2003-2006	3	2,952,500	127,612
12—2003-2006	3.1	1,276,800	53,870
13—2004-2007	3.2	311,200	12,676
14—2004-2007	3	1,593,700	56,904
15—2004-2007	2.75	329,600	10,024
16—2004-2007	2.55	1,166,700	10,637
		7,630,500	271,723
		17,342,185,809	651,554,065
Interest on bonds for Canada Pension Plan	various	3,094,626,000 ⁽¹⁾	322,830,849
Interest on promissory notes - TD Trust Company	various		367,300
Interest on promissory notes - Montreal Trust Company	various		153,336
Interest on promissory notes - Computershare Trust Company	various	7,561,487	303,214
Interest on Canada notes	various	496,150,000	13,182,351
Interest on Euro medium term notes	various	1,501,590,672	68,981,057
Total interest on unmaturing debt		290,929,181,020	15,840,686,589
Amortization of discounts on Treasury bills—			
Amortization of discounts on 2004-2005 issues			1,045,877,609
Amortization of discounts on 2005-2006 issues		131,596,668,000	2,397,943,119
		131,596,668,000	3,443,820,728
Amortization of discounts and premiums on marketable bonds			1,766,323,705
Amortization of discounts on Canada bills—			
Amortization of discounts on 2004-2005 issues			8,164,899
Amortization of discounts on 2005-2006 issues		4,733,784,864	71,908,699
		4,733,784,864	80,073,598
Amortization of commissions and remunerations on Canada savings bonds			23,825,089
Total amortization of premiums, discounts and commissions on unmatured debt		136,330,452,864	5,314,043,120
Servicing costs and costs of issuing new borrowings			76,963,933
Cross-currency swap revaluation account		(2,258,427,479)	
Unamortized discounts and premiums on market debt		(6,780,145,828)	
Obligation related to capital leases	various	2,927,316,034	184,721,803
Total public debt charges related to unmaturing debt		421,148,376,611	21,416,415,445
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	86,978,373,295	6,457,717,517
Public Service Pension Fund Account	various	141,250,581	
Canadian Forces Superannuation Account	various	42,362,772,313	3,146,782,399
Canadian Forces Pension Fund Account	various	30,872,904	
Royal Canadian Mounted Police Superannuation Account	various	11,255,480,938	834,839,888
Royal Canadian Mounted Police Pension Fund Account	various	16,562,928	
Members of Parliament Retiring Allowances Account	various	453,260,380	43,384,988
Members of Parliament Retirement Compensation Arrangements Account	various	140,775,475	13,591,352
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service	various	542,955,438	40,261,137
RCA No. 1—Canadian Forces	various	129,669,838	8,650,530
RCA No. 1—Royal Canadian Mounted Police	various	21,024,924	1,588,360
RCA No. 2—Public Service	various	831,426,264	62,659,599
Supplementary Retirement Benefits Account	various	118,692,642	4,036,752
		143,023,117,920	10,613,512,522
Allowance for pension adjustments	various	(11,961,000,000)	(1,148,000,000)
		131,062,117,920	9,465,512,522

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2005-2006
	%	\$	\$
Other employee and veteran future benefits	5.1	43,369,000,000	2,536,000,000
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	150,850,748	21,152,057
Government Annuities Account	various	347,337,233	24,455,645
Deposit accounts—			
General security deposit	various	4,336,927	108,754
Canada Labour Code—Wage Recovery			
Appeals	various	1,128,330	38,718
Contractors' security deposits	various	8,322,359	151,267
Swap collateral deposits	various	77,311,000	930,171
Non-interest bearing accounts		342,872,811	
		433,971,427	1,228,910
Trust accounts—			
Indian band funds	various	979,330,992	51,732,201
Indian estate accounts	various	11,163,265	360,728
Indian savings accounts	various	36,195,241	1,498,898
Canadian Security Intelligence Service—			
Scholastic awards	various	28,137	738
Royal Canadian Mounted Police—Benefit trust fund	various	2,228,923	57,767
Inmates' trust fund	various	11,459,660	5,335
Administered trust accounts	various	2,224,102	57,136
Estates fund	various	3,574,301	87,565
Veterans administration and welfare trust fund	various	560,508	14,093
Non-interest bearing accounts		213,953	
		1,046,979,082	53,814,461
Insurance and death benefit accounts—			
Regular forces death benefit account	various	197,232,360	14,842,037
Public Service death benefit account	various	2,322,941,560	170,204,296
Non-interest bearing accounts		14,895,395	
		2,535,069,315	185,046,333
Pension accounts—			
Annuities agents' pension account	various	3,548	188
Royal Canadian Mounted Police—			
Dependants' pension fund	various	29,745,119	2,281,869
		29,748,667	2,282,057
Other specified purpose accounts—			
Canadian Agricultural Income Stabilization	various	705,953,801	25,298,225
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽²⁾
Indian moneys suspense account	various	45,177,985	1,673,889
Natural Sciences and Engineering Research Council—			
Trust fund	various	153,329	4,672
Federal Court special account	various	9,167,384	217,800
Non-interest bearing accounts		185,644,599	
		948,774,869	27,328,475
Deferred revenue specified purpose accounts	various	⁽³⁾	413,641
Other accounts—			
Special drawing rights allocations	various	⁽⁴⁾	37,993,799
Total public debt charges related to pension and other accounts		179,923,849,261	12,355,227,900
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	50,816,262,112	1,323,561,740
National Battlefields Commission—Trust fund	various	400,890	10,267
Ship-Source Oil			
Pollution Fund	various	350,842,718	12,308,953
Mackenzie King trust account	various	225,000	9,743
Endowments for Health research	various	140,267	299,030
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	250,000	8,291

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount charged in 2005-2006
	%	\$	\$
Non-interest bearing accounts		(103,469,394)	
		51,064,651,593	1,336,198,024
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(51,064,651,593)	(1,336,198,024)
Total public debt charges related to consolidated specified purpose accounts			
TOTAL PUBLIC DEBT CHARGES		601,072,225,872	33,771,643,345
Comprised of:			
Total public debt charges under statutory authorities			
before provision and consolidation adjustments			33,535,119,566
Total public debt charge provision			1,572,721,803
Consolidation adjustments			(1,336,198,024)
Total public debt charges			33,771,643,345

⁽¹⁾ Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

⁽²⁾ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

⁽³⁾ Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

⁽⁴⁾ No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

SECTION 8

2005-2006

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Payments of claims against the Crown	8.2
Ex gratia payments	8.17
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PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one

amount at the end of each ministry, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		Settlement due to a classification grievance—	
Department		Raven, Allen, Cameron, Ballantyne and Yazbeck	
Accident involving a Crown vehicle—		in trust for	
Insurance Corporation of BC for		Gilchrist T.	2,500
Forsyth A.	10,941	Settlement as a result of memories fees—	
Jarvis P.	4,361	Godin, Lizoote, Robichaud, Guignard in trust for	
Manitoba Public Insurance Corporation for		Forum des maires	32,246
Kryshewsky M.	4,816	Settlement of claim for a non-compliant label—	
Saskatchewan Government Insurance for		Knol Farms Ltd.	9,545
Perry B L.	4,864	Settlement for tree removal services—	
Robb B.	2,326	Edwards D.	6,500
Compensation for property damage—		Settlement as a result of refusing a decision—	
Beasley Ranching Ltd.	2,450	Steven Welchner in trust for	
Monk R.	1,515	Nanjee Z.	2,927
Mullin D.	8,128	Settlement as a result of a delay—	
Compensation as per a settlement on a human rights		A&A seed farm	36,395
complaint—		Bouvry Export Calgary Ltd.	1,724
Andrews L-M.	6,500	Northern Freedom.	2,771
Claims under \$1,000 (5)	1,842	Sheridan nurseries Ltd.	2,700
	47,743	Settlement as a result of quarantined eggs—	
Canadian Food Inspection Agency		Ainslie D.	10,000
Accidents involving a motor vehicle—		Fraser Valley Duck	105,236
Axa Pacific Insurance Company for		Golden Valley Foods Ltd.	1,031
Schuler F.	2,439	Leslie J.	10,000
Bennett Fleet Leasing Ltd.	18,648	Settlement for trucking costs—	
Budget Car and Truck Rentals.	8,495	Miller D.	3,723
Economical Insurance Group for		Settlement of claim for undisclosed results—	
Bradley C.	1,886	Jellett Rapid Testing Ltd.	17,500
ING Insurance Company of Canada for		Claims under \$1,000 (9)	3,500
Weatherbee J.	1,217		901,339
Manitoba Public Insurance Corporation for			949,082
Wall J.	4,386	ATLANTIC CANADA OPPORTUNITIES AGENCY	
Richard Glenn Law Offices in trust for		Department	
Poulsen J.	28,000	Compensation for damage and injury claims against an ACOA	
Saskatchewan Government Insurance for		employee involved in a motor vehicle accident—	
Lutz W.	1,019	Dr Keith Noble.	400
Shaw GMC Pontiac Buick Hummer Ltd.	4,009	Nova Physiotherapy Ltd.	1,340
Settlement of claim for retirement annuity—		Stack & Associates.	2,258
Reid S.	2,442		3,998
Settlement as a result of a discrimination complaint—		CANADA REVENUE AGENCY	
Haché Y.	15,000	Union dues—	
Jewitt, Morrison & Associates in trust for		The Professional Institute of the Public Service of	
Reid S.	198,000	Canada.	133,225
Settlement of claim for defamation—		Mediation settlements protected by a confidentiality	
Godin, Lizoote, Robichaud, Guignard in trust for		clause—	
Gauvin B and Gionet C.	40,000	3 names withheld ⁽¹⁾	57,472
Bedesse Imports Ltd.	40,000	Settlement for damages resulting from a vehicle accident	
Settlement of claim for inspection irregularities—		involving a CRA fleet—	
Stevenson, Hood, Thornton, Beaubier law firm in trust for		Allibhai K.	32,000
Barrich Farms Ltd.	287,500		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Interest paid on accrued salary—		Out of court settlement for discontinuance of court action—	
Sherman S	21,634	Ricketts, Harris LLP	1,693
Settlement agreements protected by a confidentiality clause—		Out of court settlement for discontinuance of court action—	
7 names withheld ⁽¹⁾	49,733	Roach, Schwartz & Associates in trust for	
Settlement of claims due to an administrative error—		Smith U R	17,500
Poirier G	20,000		1,805,193
Swift J	1,416	Immigration and Refugee Board of Canada	
Settlements of claims under the <i>Canadian Human Rights</i>		Out of court settlement of claim for moral damages—	
<i>Act</i> —		Fox C	30,000
4 names withheld ⁽¹⁾	29,500		1,835,193
Grievance agreement—			
Février-President L	5,000	ENVIRONMENT	
Claims under \$1,000 (32)	1,683	Department	
	351,663	Accident involving a Crown vehicle—	
CANADIAN HERITAGE		Insurance Corporation of British Columbia for	
Department		Navdeep S	1,150
Settlement agreement in lieu of any right to carding		Peace Hills General Insurance Company for	
an athlete—		Livingston J	1,929
Willows A	9,200	Clements S	2,521
Claim under \$1,000 (1)	750	Claims under \$1,000 (2)	1,318
	9,950		6,918
Canadian Radio-television and Telecommunications		Parks Canada Agency	
Commission		Claim for power line damage—	
Settlement of claim related to employment—		BC Hydro	2,501
Nelligan O'Brien Payne LLP for		Compensation for building materials for two	
Name withheld ⁽¹⁾	3,738	boathouses—	
Claims under \$1,000 (2)	282	Seward W, S & R and Simzer J	7,084
	4,020	Compensation for error on sale of land—	
National Film Board		Chown R & M-E	2,500
Out of court settlement related to employment termination—		Compensation for rent due to uninhabitable residence—	
Terrell M	52,011	Biron C & G	20,000
Office of Indian Residential Schools Resolution of Canada		Compensation for under evaluated construction site for	
Payments issued to legal representatives in settlement of		St-Ours Canal—	
abuse claims—		A & J.L. Bourgeois Ltd	377,411
582 names withheld ⁽¹⁾	30,858,884	McCarthy Tétrault Law firm	7,603
Public Service Commission		Damage to business flooring—	
Settlement of claim related to a human rights complaint—		Rylands D	2,360
Name withheld ⁽¹⁾	1,000	Damage to inventory—	
	30,925,865	Friends of the Trent Severn Waterway	1,140
CITIZENSHIP AND IMMIGRATION		Damage to plow—	
Department		Four Points Transportation	25,124
Out of court settlement for discontinuance of court action—		Damage to tractor and trailer—	
Vander Vennen Lehrer in trust for		Sidorchuk G and Spectrum Transport	25,000
Ghabrai-Langroudi M H	1,000	Damages to a motor vehicle—	
Canadian Human Rights Commission		ACE INA Insurance	4,715
settlement—		Kingsway General Insurance	1,858
Raven, Cameron and Yazbeck in trust for		Miller R	2,593
Gill A P	4,000	Walton's Truck Service	1,250
Out of court settlement for discontinuance of court action—		Settlement for injuries incurred from a motor vehicle	
Barbara Jackman in trust for		accident—	
Mihlewokpo K	5,000	Bryan & Company	3,000
Out of court settlement for discontinuance of court action		Gow D, Gow A and Gow T	121,348
(2nd payment)—		Name and situation withheld ⁽¹⁾	3,375,000
17 proceedings lawyers in trust for		Pothole damage claim—	
Rasolzadeh M et al	1,776,000	Smith L	1,325
		Property damage claim—	
		Nash D	8,625
		Settlement for damages to land—	
		Sinclair D	3,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement for personal injuries—		Claim for loss of animals with fur—	
Trottier C.	7,500	McInnis J.	16,742
Settlement for a harassment complaint—		Damage to a ferry caused by construction	
MacDonald J and the estate of Taylor M.	64,000	work—	
Traffic control services—		GGR Cyr Transport Inc.	2,000
Porter T and Montague Holdings Ltd.	4,300	Damage to vehicles caused by paint overspray from a CCG	
Claims under \$1,000 (20).	9,320	vessel—	
	4,078,557	Abbott T, Ash R, Currie D, Johnson A, Moore D,	
	4,085,475	Mulcahy P, Peckford J, Snow M and Young A.	1,980
FINANCE		Out of court settlement for termination of employment—	
Department		Brown I.	10,000
Claim under \$1,000 (1)	410	Onofrychuk B.	10,000
Financial Transactions and Reports Analysis		Restitution of sick leave benefits following a harassment	
Centre of Canada		claim—	
Out of court settlement(s)—		Doiron R.	1,000
3 names withheld ⁽¹⁾	31,641	Settlement for a collision between CCGS Sir Wilfred	
	32,051	Grenfell and motor vessel Genny & Doug—	
FISHERIES AND OCEANS		Funk Island Banker Ltd.	160,000
Department		Settlement for seized vessel which deteriorated while being	
Accident involving a Crown vehicle—		held by the department—	
Bartlett H.	1,281	Marr R & Marr J.	13,500
Economical Insurance Group for		Claims under \$1000 (25)	12,914
Brown G & Comeau H.	2,455		571,924
Family Insurance Solutions Inc for		FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Bye R.	1,240	Departments	
Huskilson's Chrysler Ltd & Ossinger E.	2,484	Foreign Affairs	
Kings County Autobody Ltd for		Out of court settlement as a result of a complaint to the	
Kelly W & Hayter J.	1,446	Canadian Human Rights Commission—	
MacBeth & Associates in trust for		Name withheld ⁽¹⁾	9,830
Cluett J.	3,500	Raven, Allen, Cameron, Ballantyne & Yazbeck LLP	
MacGillivray Law Office in trust for		in trust for	
Taylor P.	20,000	Name withheld ⁽¹⁾	20,000
Murphy T.	3,250	Settlement of grievance for dismissal—	
Pierce Law Group in trust for		Name withheld ⁽¹⁾	119,764
McCrodan M.	10,000	Final award (holdback and fees)—	
Rowe T.	32,000	Ogilvy Renault S E N C in trust for	
Wawanesa Insurance Company for		Axor Group Inc.	89,674
Comeau L.	1,102	Reimbursement of court costs—	
Leger J.	4,048	Livingston JA.	2,500
Accident involving a rental vehicle		Locally engaged staff overpayment—	
Budget Rent a Car.	1,000	Bangoura A.	458
Settlement as a result of a complaint to the Canadian Human		Camara A.	170
Rights Commission—		Condé S.	516
Davies Bagambiire in trust for		Out of court settlement contractual breach—	
Brooks C.	105,000	Name withheld ⁽¹⁾	435,000
Civil litigation with respect to the interest claim on the		Out of court settlement for complaint—	
proceeds of seized fish—		Name withheld ⁽¹⁾	40,000
Blake, Cassels & Graydon LLP in trust for		Claim under \$1,000 (1)	263
A & F Fishing Co Ltd; Clifton F.	61,299		718,175
Dudoward B & Dudoward M.	4,501	International Trade	
Brown B, Brown F, Brown L, Carpenter L, Gladstone D,		Out of court settlement—	
Gladstone E, Gladstone P, Gladstone W, Housty C,		Name withheld ⁽¹⁾	1,600
Housty G, Hunchitt G, Lawson C, Martin R and		Total Departments.	719,775
Williams T.	86,828		
Claim for damage incurred to Île Charron site, City of			
Longueuil—			
Paysagiste Rive Sud Ltée.	2,354		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HEALTH		Name withheld ⁽¹⁾	1,711
Department		Out of court settlement as a result of a human rights complaint—	
Compensation for litigation of personal loss—		Canadian Imperial Bank of Commerce for	
Name withheld ⁽¹⁾	638	Name withheld ⁽¹⁾	1,407
Compensation for damage to a vehicle—		Name withheld ⁽¹⁾	1,198
ICBC Insurance Corporation of British Columbia for		Name withheld ⁽¹⁾	1,198
Trasatti S.....	1,196	Name withheld ⁽¹⁾	12,500
Settlement for labour relations litigation—		Name withheld ⁽¹⁾	50,000
Name withheld ⁽¹⁾	2,135	Royal Bank of Canada for	
Royal Bank in trust for		Name withheld ⁽¹⁾	1,407
Name withheld ⁽¹⁾	18,968	Name withheld ⁽¹⁾	10,000
Claim against Health Canada as a result of a complaint to the Canadian Human Rights Commission—		Out of court settlement of claim for salary error—	
Name withheld ⁽¹⁾	10,000	Name withheld ⁽¹⁾	8,472
Settlement for litigation regarding Medical Device Licensing—		Out of court settlement of claim regarding contributions agreements—	
Paul R. Jewell Q.C. Professional Corporation in trust for Jewell Obradovich.....	15,000	Peer Systems Consulting Group Inc.....	5,500
Settlement of claim for litigation under the <i>Canadian Human Rights Act</i> —		Settlement of claim to termination of contribution agreements—	
Name withheld ⁽¹⁾	10,000	Hill Abra Dewar in trust for	
Payment in respect of proposed terms of settlement—		Name withheld ⁽¹⁾	28,000
Goodmans LLP in trust for		Kalil Haymour Professional Corporation in trust for 25 names withheld ⁽¹⁾	980,900
2 names withheld ⁽¹⁾	8,200	Settlement of a claim for discrimination complaint—	
Payment with respect to the resolution of a labour relations grievance—		Jordan Battista LLP in trust for	
Name withheld ⁽¹⁾	1,713	Sirard S.....	4,900
	67,850	Claims under \$1,000 (5).....	2,205
Public Health Agency of Canada			1,303,242
Settlement of a labour relations grievance—		Social Development	
Barrick Poulsen, LLP, Barristers & Solicitors in trust for		Settlement of claim as a result of an accident involving a Crown vehicle—	
Name withheld ⁽¹⁾	7,000	Saskatchewan Government Insurance Autofund.....	2,250
	74,850	Settlement of claim for wrongful dismissal under the <i>Canadian Human Rights Act</i> —	
		Name withheld ⁽¹⁾	29,923
HUMAN RESOURCES AND SOCIAL DEVELOPMENT		Settlement of claim for compensation as a result of moral damage under the <i>Canadian Human Rights Act</i> —	
Departments		Name withheld ⁽¹⁾	4,000
Human Resources and Skills Development		Settlement as a result of a complaint for discrimination under the <i>Canadian Human Rights Act</i> —	
Settlement of claim as a result of an accident involving a Crown vehicle—		Name withheld ⁽¹⁾	5,000
Insurance Corporation of British Columbia.....	5,102	Settlement of discrimination and harassment allegations under the <i>Canadian Human Rights Act</i> —	
Manitoba Public Insurance.....	5,995	Name withheld ⁽¹⁾	15,257
Penbridge Insurance Company.....	6,792	Settlement of costs associated to the discontinuance of an appeal related to the Canada Pension Plan—	
Settlement of a claim for damages—		Ogilvie LLP for	
Campbell Froh May & Rice in trust for		Pidruchny K.....	1,205
Name withheld ⁽¹⁾	15,000	Damage to a car due to gale force winds—	
Out of court settlement of claim for employment termination—		Wellwood L.....	6,116
Name withheld ⁽¹⁾	57,000		63,751
Out of court settlement of claim made to the "Commission des lésions professionnelles"—		Total Departments.....	1,366,993
Name withheld ⁽¹⁾	8,358	Canada Industrial Relations Board	
Out of court settlement of grievance for medical premiums—		Reimbursement for personal expenses—	
Name withheld ⁽¹⁾	1,097	Name withheld ⁽¹⁾	3,000
Settlement as a result of a negligent misrepresentation—			1,369,993
Paliare Roland in trust for			
Name withheld ⁽¹⁾	94,500		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		INDUSTRY	
Department		Department	
IPA travel grievance pre-adjudication settlement agreed by headquarters—		Settlement as a result of a complaint to the Canadian Human Rights Commission—	
Abernethy-Gillis R.	1,188	Name withheld ⁽¹⁾	21,500
Degrasse E.	1,964	Settlement of claim for harassment complaint in the workplace—	
Dorion W.	1,186	Nelligan O'Brien Payne for	
Galloway D.	1,372	Name withheld ⁽¹⁾	8,019
McChristie M.	1,614	Accident involving a Crown vehicle—	
McDonald B.	1,188	Manitoba Public Insurance	2,003
Settlement for relocation grievance—		Fuel Contamination during an inspection—	
Veller J.	12,000	Saskatoon Co-op	2,937
Court settlement with Swampy Cree Tribal Council—		Claims under \$1,000 (2)	1,586
Payment of costs and disbursements for plaintiff's report in the Swampy Cree litigation—			36,045
D'Arcy & Deacon LLP	44,799	National Research Council of Canada	
Settlement for vehicle accident—		Settlement as a result of a complaint to the the Public Service Labour Relations Board—	
SGI Canada	4,093	Name withheld ⁽¹⁾	2,000
Rent review settlement for loss of revenue—		Settlements as a result of a complaint to the Canadian Human Rights Commission—	
Woodward & Company in trust for		2 names withheld ⁽¹⁾	13,500
Richard Harvey Alphonse, chief of the Cowichan Tribes	300,000	Settlement for grievance and Human Rights complaint—	
Settlement with an employee of the federal schools on reserve—		Name withheld ⁽¹⁾	29,495
Name withheld ⁽¹⁾	9,500	Settlement regarding a harassment complaint—	
Settlement for land claim—		Name withheld ⁽¹⁾	15,000
Debendmang Manitoulin Native Lands Development Trust	70,000		59,995
Name withheld ⁽¹⁾	47,000	Statistics Canada	
Williams P in trust for		Settlement of claims under the <i>Canadian Human Rights Act</i> —	
Name withheld ⁽¹⁾	8,000	3 names withheld ⁽¹⁾	11,164
Settlement of claim of disruption to traditional lifestyle—		Settlement of claims protected by a privacy clause—	
Name withheld ⁽¹⁾	155,000	Name withheld ⁽¹⁾	5,000
Settlement for expropriated land—			16,164
Hupacasath First Nation	25,000		112,204
Settlement for a dispute resolution for a contract advance—		JUSTICE	
Name withheld ⁽¹⁾	25,000	Department	
Settlement for a dispute resolution over a road and the province's power of resumption—		Payment of settlement in trust to—	
Vanderkruyk N.	680,000	Burnet Duckworth & Palmer LLP for	
Settlement for physical abuse allegations in foster home care—		Telus Communications Inc.	9,000
Name withheld ⁽¹⁾	30,000	Peter J Doucet Barrister and Solicitor for	
Settlement for physical abuse allegations while attending day school—		Plewes CT	10,000
Name withheld ⁽¹⁾	95,000	Noël et Associés for	
Settlement of land dispute—		Efraim AD	20,000
Name withheld ⁽¹⁾	1,000,000	Compensation for time lost in preparation of court case—	
Accident involving a motor vehicle on First Nations Reserve—		Arvay JJ	2,000
Name withheld ⁽¹⁾	15,000	Compensation settlement involving Justice employees—	
Settlement of improper use and occupation of land—		Jantz S.	7,500
Katlocheeche First Nation	100,000	Claim under \$1,000 (1)	905
	2,628,904		49,405

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Courts Administration Service		Saskatchewan Government Insurance for	
Confidential settlement—		Mauro B.	1,693
Name withheld ⁽¹⁾	144,100	Pound D.	3,873
	193,505	Security National Insurance C/O Meloche Monnex for	
		Loo L.	11,968
NATIONAL DEFENCE		Rizvi R.	3,010
Department		Tann Macleod law office in trust for	
Settlement of claim as a result of an accident involving a		Christianson B.	3,750
departmental vehicle—		Tarrabain Obyme & Company in trust for	
Assaf M.	2,160	Laverdierre L.	18,000
B & F Barrington Collision Centre for		Teryl Scott in trust for	
White L.	1,691	Daley B.	240,000
Battle River Electric Ltd.	1,848	The Citadel Insurance Company for	
Baz M.	1,407	Boucher D.	1,433
Borden S.	8,299	The Wawanesa Mutual Insurance Company for	
Cameron WD.	1,388	Gilmore I.	1,473
Canadian Northern Shield for		Defense Construction Canada	1,174
Smith M.	3,477	Coulson DA.	1,340
Carr C.	4,457	Watt R.	2,000
Fall River Law Office in trust for		West Coast Carriers Inc.	2,500
Coolen R.	15,000	Wustafau M.	1,416
Frieser Robinson in trust for		Zabuir K.	1,020
Koch D.	70,354	Settlement of claims for damages to rentals—	
Roach L.	41,337	Access Trailer Leasing Inc.	1,692
Goldberg, Thompson in trust for		Blais Location-Vente-Service	1,141
Allison M.	9,000	Briens Auto Repair	10,217
Guldad SS.	1,358	Budget Rent-A-Car	45,412
Hassen C.	1,701	C&C Rentals Ltd.	2,400
Herbers Autobody Repair Ltd for		Calmont Leasing Ltd.	2,844
Weber G.	1,126	Clearway Rental Inc.	1,063
ING Insurance Company for		Cubex Limited.	1,469
Lampman L.	12,531	Dion Moto.	9,115
ING Insurance Company of Canada for		Direction Nord Sud (DNS) Ltée	1,383
Favero P.	4,448	Discount Car and Truck	105,734
Insurance Corporation of British Columbia for		Emerson Cartage	2,525
Adam J.	2,369	Enterprise Rent-A-Car	63,665
Davis G.	3,760	Hitrac (1974)	1,500
Lee KR.	2,136	Landing Ford Sales & Services	5,000
Khau T.	1,548	Location Canvec Inc.	3,260
La Guff A.	1,354	Location d'autos BC Inc.	12,922
Manitoba Public Insurance Corporation for		Location Pelletier	3,295
Bilodeau J.	1,760	Murdoch Group Inc/National Car Rental	47,189
Manlinguez A & R.	2,633	Penske Location de camions	1,055
Wesley E.	1,783	Pete's Sales & Service Ltd.	2,241
Anderson D.	2,374	R & D Trailers Rentals Ltd.	1,371
Muise C.	3,281	Rent All Centre	3,832
Provo S.	1,452	Riverside Honda & Ski-Doo	12,668
Delorme E.	1,594	Ryder Truck Rental Canada Ltd.	2,579
Momtaz C.	1,687	Sauvageau Location Inc.	6,406
O'Brien N.	1,397	Shaw Truck Rentals	5,723
Peace Hills General Insurance for		SM Sport Inc.	3,722
Werny W.	3,313	Sutherland Excavating Ltd.	2,362
Roman M.	1,065	Tandet Nationalease Ltd.	2,188
Rowlings K.	1,100	Thrifty Car Rental	16,761
Saboori H.	2,360	Trus Leasing Ltd.	17,272
Said Daud C.	1,622	Wilson Transportation Ltd.	1,198
Saifulla M.	1,440	Settlement of claims as a result of personal injuries—	
Samullah SS.	1,193	Aikins Macauley & Thorvaldson LLP in trust for	
Sarazen J.	1,000	Hannapel J.	20,000
		Bengston C.	2,185
		Charette J.	10,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Doucet McBride LLP in trust for		Lalonde K	3,975
McIntosh M	250,000	Leblanc JR	1,150
Frank Van Dyke Law Office in trust for		Maclean RE	2,100
Elliot K & J	255,000	Matthews S	8,000
Gordon & Vellela in trust for		McAllister B	1,140
Stieber I	45,000	Messenger J	1,321
Harley Hebert Manthorne in trust for		Metro Collision Shop Ltd for	
Boudreau M	20,000	Hurry E	1,014
Hook & Smith in trust for		Nichol S	4,380
Durette M	50,000	Northern Tel LP	9,312
James H Brown & Associates in trust for		Omidi A	1,051
Bucknell A	5,000	Ottawa River Power Corporation	3,176
Keough TR	56,425	Pestell DG	1,087
MacIsaac & Company in trust for		Province of Alberta—Minister of Finance	2,940
Luining D	30,000	Province of Nova Scotia—Minister of Finance	3,738
McCarthy Bergeron Rastin Clifford in trust for		Province of Ontario—Ministry of Transportation for	
Adams D	8,500	Anthony M	1,208
Miller Thomson in trust for		Province of Québec—Ministry of Finance	2,463
Litwin B	2,500	Renders ME	3,500
Richard Roach Law Office in trust for		Rioux Bossé Massé Moreau in trust for	
Cormier S	35,000	JM Bastille Inc	13,000
Salmond Ashurst in trust for		Royal & Sun Alliance Insurance Company of Canada for	
Radford B	53,328	Bucknell A	5,310
Timothy MJ	5,000	Shapka PR	2,644
Settlement of claims for loss and/or damage to personal effects—		Smith D	2,500
Archambault R	6,647	Smith RCC	1,974
Archambault-McLeod RC	18,625	T Harris, Chevrolet, Cadillac for	
Aviva Canada for Diamond Aircraft Industries	15,823	Singleton D	2,081
BC Hydro	1,897	Telus Communications Inc	1,624
Bell Canada	3,513	The Personal Insurance for	
Bruce M	1,712	Bonneau V	1,364
Casavin D	4,461	Tremblay GM	2,905
City of Edmonton	1,198	Trudel & Piche (Beauport) Inc	5,239
City of Quinte West	15,293	Villeneuve F	1,170
City of Sault Ste Marie	2,299	Settlement for subrogation from insurer—	
D & V Food Services	1,528	Pilot Insurance Company	1,583
Davis A	3,000	Settlement for Aboriginal Land Claim—	
Desjardins General Insurance for		Indian and Northern Affairs Canada for Council	
Laberge C	1,283	of Haida Nation	100,000
Desnoyers G	1,217	Settlement for pension entitlement—	
Desrochers J	1,140	Pike N	110,000
Diamond Aircraft Industries	1,000	Settlement for Sea Cadets class action—	
District School Board of Niagara	1,391	Deloitte & Touche, LLP in trust for	
Dumont D	1,150	White W	10,000,000
Eastman MW	1,350	Out of court settlement—	
Ejangiaq P	2,566	Indian and Northern Affairs for	
Family Insurance Solution Inc for		Maurice A & M	155,000
Hernandez J	1,212	Langlois Kronstrom, Desjardins in trust for	
Federated Insurance Company of Canada for		Gaston Belanger Inc	31,000
JC Grace Holdings Inc	1,825	Settlement for Constellation Hotel—	
Frenette M	1,753	1587930 Ontario Limited and 2031903 Ontario Limited	70,000
Gauvin A	2,280	Miscellaneous Disbursements—	
Granados RFM	2,085	Bedford Law in trust for	
Hache LC	1,498	Purcell C	30,000
Harold R	29,250	Cain Lamarre Casgrain Wells in trust for	
Hebert Paul	431	Pedneault A	100,000
Hydro Québec	5,296	Canadian Revenue Agency for	
ING Insurance for		Anderson D	4,722
Babin M	2,320	Ares J	2,232
J & S Services	1,028	Langlois M	18,780
King DH	1,711	Collins Clarke MacGillivray White Funeral Homes for	
		Duquid LS	3,769

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hukalowicz Z	8,905	Canadian Nuclear Safety Commission	
JDS Pro-Renovations	22,631	Claims under \$1,000 (4)	576
Lamontagne P	3,351		87,845
Lorenz J & G	1,425		
Mark Scharf Professional Corporation in trust for		PRIVY COUNCIL	
Oliver F	20,000	Department	
McCarthy L.S.	31,404	Settlement of claim related to employment—	
Me Michel Drapeau in trust for		Name withheld ⁽¹⁾	4,673
Lamontagne P	44,000	Settlement as a result of a complaint to the Canadian Human	
Merling G	27,174	Rights Commission—	
Northern American Indigenous Games	1,897	Name withheld ⁽¹⁾	97,000
O'Connor Land and Cattle Company	11,850		101,673
Ottawa Dispute Resolution Group for		Chief Electoral Officer	
Tofcon	1,000	Settlement of claim related to employment—	
Ouellette Larouche Gagné in trust for		Thompson S.	6,500
Municipalité de Saint-Adrien d'Irlande	3,500	Spence C	6,500
Paterson, MacDougall LLP in trust for			13,000
Skyservice	49,568		114,673
Postma CAE	1,926		
Privy Council Office for professional services from		PUBLIC SAFETY AND EMERGENCY PREPAREDNESS	
Borden Ladner Gervais	3,250	Department	
Ramsay Lampman Rhodes in trust for		Settlement for The Kaya Litigation—	
McBride R.	3,200	Commission for Public Complaints Against the RCMP	5,000
Scott Petrie Brander Walters & Wright in trust for			
Carling Heights Development	3,429	Canada Border Service Agency	
Triple "L" Ranch Inc	3,593	Compensation for merchandise destroyed by mistake—	
US Department of Treasury for		Chocobon Trading	2,600
Shah J.	3,502	Compensation for merchandise sold by mistake—	
Vachon L	38,323	Edmison I.	3,484
Walsh J.J.	9,742	Compensation for damage to merchandise—	
Williams N.	62,136	Batory Industries Company	9,221
Settlement for PTSD—		Maslowski M.	2,743
Me Jacques Ferron in trust for		La Corporation des aliments	1,083
Girard C and Derosby R.	510,000	Compensation for damage to a vehicle—	
Settlement of claim for emergency services—		Fontanini M.	6,119
Name withheld ⁽¹⁾	263,000	Woodridge Auto Body for	
Ministerial claims pursuant to the <i>Canadian Human</i>		Woodridge Ford Lincoln	4,357
<i>Rights Act</i> —		Maxwell R.	1,539
15 names withheld ⁽¹⁾	197,629	Matiatios S.	1,259
Reimbursement of Canada's share with respect to damage		High River Autoplex & RV for	
claims under NATO agreement—		Payce M.	1,223
The German Defence Cost Offices	328,126	Moir J.	1,150
Claims under \$1,000 (391)	164,357	Compensation for property damage—	
	14,442,747	Société immobilière QBC	4,818
		Payment under the <i>Canadian Human Rights</i>	
NATURAL RESOURCES		<i>Act</i> —	
Department		Tulloch M.	6,500
Accident involving a Crown vehicle—		Feifel Broadbent Gareau in trust for	
Insurance Corporation of BC for		Pauze D	5,000
Crowe G.	1,738	Trivedi K.	3,500
Settlement of claim for a discrimination complaint—		Settlement of a complaint—	
Mann & Partners LLP in trust for		Huestis & Ritch in trust for	
Barristers & Solicitors	75,000	CMT Canadian Maritime Transport Ltd, Barge	
Settlement of claim—		Transport Inc and Detroit Windsor Truck Ferry Inc	400,000
Gauthier S	4,000	Hawn D	3,200
Confidential settlement—		Justice Canada for	
Name withheld ⁽¹⁾	5,000	Labelle M.	3,167
Claims under \$1,000 (2)	1,531	Campagnoni D.	2,000
	87,269		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Kien V	1,124	Settlement for damages arising from wrongful detention—	
Claims under \$1,000 (83)	22,009	Allan Francis Pringle for	
	486,096	Hicks G	12,000
Correctional Service		Damages involving a motor vehicle arising from a third party—	
Settlement as a result of a complaint to the Canadian Human Rights Commission—		A M P Body for	
2 names withheld ⁽¹⁾	20,000	Fudge C	1,296
Compensation for litigation costs—		Alberta Motor Association Insurance Company for	
2 names withheld ⁽¹⁾	8,000	Armstrong M	2,032
Name of inmate withheld ⁽¹⁾	2,500	Cheng S Y	1,919
Ville Marie Holding	1,000	Alianz Insurance for	
Compensation for errors and/or omissions by the CSC—		Shur J	4,288
10 names withheld ⁽¹⁾	936,000	Allstate Insurance Company of Canada for	
Names of 4 inmates withheld ⁽¹⁾	38,037	Sandstra J	1,094
Drumheller Stampede & AG Society	1,070	Branch S	1,385
Elkin Injury Law in trust for		Ama Insurance for	
Brenner J	15,000	Van Dyke L	2,313
Compensation for lost and/or damaged personal items—		Avis Rent A Car for	
Names of 4 inmates withheld ⁽¹⁾	6,452	Houk E & L	13,278
Compensation for work related issues—		Bamford's Collision Service Ltd for	
10 names withheld ⁽¹⁾	473,023	Crispo G	2,050
Elizabeth Dyke in trust for		Barnes Wheaton Chevrolet Cadillac for	
Kotlarz J	2,000	Barrow V	1,266
Grooms R	43,089	Campbell D	1,132
Professional Institute of the Public Service of Canada in trust for		Canadian Direct Insurance Inc for	
Abounnaim C	1,927	Waddell K	3,108
Landheer B	2,101	Canadian Northern Shield for	
Accident involving a motor vehicle—		Colcleugh S	2,945
Leblanc M	1,165	Welsford C N S	2,494
Manitoba Public Insurance	9,915	Capri Insurance Services Ltd for	
Ricardo T	1,374	Ukrainian Catholic Eparchy of Western Canada	6,155
Roussy R	1,042	Carcraft Bodyworks Ltd for	
Wilson R E	3,238	Einersen E	1,379
Saskatchewan Government Insurance for		Chandler & Cooper in trust for	
Fitzpatrick S	2,773	Bennett R	8,000
Oleskiw	4,434	Chapman Auto Body Limited for	
Claims under \$1,000 (846)	126,508	Stevens T	1,371
	1,700,648	Coast Mountain Bus Company	6,181
National Parole Board		Coglon J	1,100
Settlement—		Collision Clinic for	
2 names withheld ⁽¹⁾	69,747	Hynes G	1,516
Claim under \$1,000 (1)	144	Shea N	1,474
	69,891	Cromwell Restoration Ltd for	
Royal Canadian Mounted Police		Country Lane Enterprises	3,238
Law Enforcement Program		Denver Lauridson for	
Authority—TB Minute 780720		Lauridson D	1,094
Loss of income/money—		Deveau A	2,066
2 names withheld ⁽¹⁾	15,418	Discount Car & Truck	5,868
Reimbursement of costs/expenses—		Diversified Transportation	2,788
Name withheld ⁽¹⁾	15,000	Doyle R	1,200
ADR negotiated settlements—Non taxable—		Dunbar L	1,000
7 names withheld ⁽¹⁾	99,210	Ellis Creek Autobody for	
ADR negotiated settlements—Taxable—		Autobody Repair Shop of BC Ambulance Service	2,150
8 names withheld ⁽¹⁾	177,061	Enterprise Rent A Car for	
ADR negotiated settlements—Taxable transfer to RRSP—		Arkinstall D	2,300
Name withheld ⁽¹⁾	8,200	Sutton J	1,386
		Enterprise Rent-A-Car	2,854
		Family Insurance Solutions Inc for	
		Furman G	1,009

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hamakawa D.	1,087	Mejholm A.	2,883
Tyers R.	3,487	Mikota L.	3,493
Walker L.	10,579	Mo J.	5,095
Frewin A.	1,620	Nicodemus M.	1,530
GMV Appraisals for		Pawelchak D.	2,962
Markowichuk T.	1,017	Phillips T & C-L.	1,012
Hak's Auto Body Ltd for		Pohachoff W.	2,924
Bacon R.	1,582	Prince George Sanitation	6,758
Heavy Metal Auto Wreckers for		Quesnel R B.	2,089
Colyne D.	1,177	Randhawa B.	2,713
Heine D.	1,148	Richardson J.	1,168
Houle R.	5,500	Sarbast A.	2,871
Impact Auto Auctions for		Scott J.	4,342
Lesoway K.	1,105	Shergill J.	1,246
ING Insurance Company for		Sipe L M.	4,557
Brinkman M.	5,864	Skuratow T.	5,504
Tupper F.	1,327	St Amand J.	3,477
Tupper F.	2,055	Stockli T.	1,303
Mackie S.	5,845	Stohr C.	2,385
Pyra J.	1,932	Sundar R.	3,756
Shields E.	1,799	Szasz A.	1,554
St Pierre D.	5,995	Thueringer C.	1,944
Dunbar L.	15,915	Toney S.	1,136
Insurance Corporation of BC for		Trodden A.	2,455
671961 B C Ltd.	1,566	Twemlow E D.	2,234
Bay L.	1,665	Uno K.	2,087
Beers V.	3,522	Vanlissum A.	1,395
Bischke J.	8,758	Wai W K.	3,071
Buehler R.	2,631	Watt M.	1,927
Carson J.	1,885	Whalley Hiway Taxi Ltd	1,028
Carter M.	1,121	Wilds D.	1,373
Chaube N.	1,686	Wipper P.	2,252
City of Port Alberni	1,717	Wood S.	1,533
Cohen D.	1,571	Yee K Y.	1,094
Cory C.	2,152	York J.	1,306
Deng H P.	1,047	Islandview Auto Body for	
Dhahani J.	2,217	Hendrick J.	1,903
Dhanju J.	13,518	It's Party Time Rentals	2,220
Dhother S.	8,041	J J Barrington Wheel and Alignment and	
Diamond K.	1,084	Autobody Ltd for	
Erickson M.	1,804	Bowering M.	1,088
Fraser D.	1,269	Kelly's Towing	6,306
Gaudet J.	2,832	Kingsway General Insurance Company for	
Gill G.	2,252	Williams G.	3,154
Gill P.	11,647	Knopp M.	1,871
Golley S.	1,139	Labrador Motors Ltd for	
Guizzo Z.	1,554	Nuna R.	2,875
Heibei A.	5,794	Lau S.	1,102
Herda C.	1,379	Lee H E.	1,761
Huang J.	6,211	Lennox L.	8,488
Jeves D.	6,763	Lombard Canada Ltd	4,301
King P.	1,050	Manitoba Public Insurance Corporation for	
Kong Y H.	2,888	Ander J.	2,100
Konickova L.	8,524	Caldwell D.	1,000
Kopp R.	1,695	Forest R.	2,574
Leppine N.	1,052	Kowalke M.	7,442
Lok H H.	1,762	McKay S/D.	4,807
Loos P.	7,252	Penner S.	3,210
Maan R.	2,536	Strahl L.	2,549
Marlatt V.	1,173	Taylor J.	4,702
McCabe S.	3,657	Thompson D.	1,356
McQuarrie N.	4,243	Amel D.	2,312

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Beaurivage K.	5,593	The Economical Insurance Group for	
Nychuk L.	2,742	Bruhm T.	9,789
Waldbauer C.	1,573	Thomas R.	1,500
Monashee Powder Snowcats Inc for		Touch of Class Autobody for	
Morgan T.	2,200	Mulholland I.	2,290
Moray Autobody & Truck Centre for		Tupper D & F.	1,000
Khoutxaysana A.	2,264	Unifund Assurance Company for	
Nahanni Construction Ltd for		Murphy T K.	2,187
JSL Mechanical Installations Ltd.	10,073	Wawanesa Insurance Company for	
Ocean Pacific Restoration Ltd for		Wilkinson H.	5,955
Hansen F.	1,973	Wawanesa Mutual Insurance Company for	
Pai-Pa Taxi.	1,321	Little M.	1,719
Pike Wheaton Chevrolet Oldsmobile Ltd for		McMurphy K.	2,756
Arkinstall D.	12,437	West Lease.	20,150
Pluto Autobody Ltd for		Woodridge Autobody for	
Gerow M.	1,249	Wunderler N.	1,370
Purulator Courier.	3,067	Yanxia Z.	1,189
Ratcliff & Company for		Yazinchuk W.	1,284
Cowichan Indian Band.	5,000	Settlements for injuries/fatalities arising from motor vehicle	
Righton O P.	1,000	accidents—	
Riverview Motors for		Name withheld ⁽¹⁾	25,000
Stroud L.	5,685	Actus Law in trust for	
Royal & Sun Alliance for		Hachey W.	120,000
Applegarth L.	4,648	Adam I.	7,500
Salmon River Collision Repair Ltd for		Allan R.	2,500
Hudson D.	1,735	Barry Spalding in trust for	
Saskatchewan Government Insurance for		Ward N L.	21,100
Begon J.	6,771	Becker Mathers in trust for	
Beierbach H.	2,983	Jeves D P.	20,000
Buih T.	2,712	Rizzo A.	65,000
De Jong S.	5,800	Benson Edwards in trust for	
Faulconbridge G.	3,176	Kahl J.	30,000
Hanson E.	2,566	Bidder M.	2,000
Laliberte S.	1,281	Boyle & Company in trust for	
Lefebvre D.	1,053	Miller A B.	42,000
Leibel J.	8,625	Bridget Jacob in trust for	
Markewich D.	5,078	Dersch J.	36,753
Master Maintenance.	7,334	Campbell & Van Doesburg in trust for	
MBI Ltd.	1,453	Paul E.	3,546
Padbury L.	1,785	Campbell Redmond in trust for	
Peter Ballantyne Indian Band.	6,500	Fraser M.	12,000
Poelzer K.	1,135	Waskul N V.	15,500
Poulin D.	2,361	Cantini Law Group in trust for	
Wielcawski T.	8,390	Tardif L.	12,000
Security National Insurance Company for		Carson J.	4,500
Jessome W.	4,003	Chase D & H.	25,000
Shaw J.	2,820	Drysedale Bacon McStravick for	
Sobeys Capital Inc.	5,015	Sardinha T.	143,424
State Farm Insurance Companies for		Fasken Martineau Dumoulin LLP in trust for	
Abebayehu A.	1,701	Bortolin J.	25,000
Lomibao D.	3,706	Findlay Gunnell Sandor for	
Sutton J.	3,210	Barre S.	18,659
TBT Makowichuk Enterprises Inc for		Fitzpatrick Investigative-Security for	
Campbell T.	21,046	Hayworth L.	2,650
Telus Communications.	1,381	Frank M Turco & Associates in trust for	
The Citadel Assurance Company for		Biadgilign S.	45,000
Mansfield T.	4,193	Fraser Milner Casgrain for	
The Co-Operators Insurance for		Heimbreckner B and Labrecque S.	11,273
Clark F.	3,480	Fritz Lail Shirreff & Vickers for	
Feldberg M.	2,214	Chapman E.	92,000
Kong E.	3,559	Gillespie Renkema Barnett Broadway for	
Torbey C.	16,840	Granitto R.	17,554

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Grundy P	3,020	Murphy Battista in trust for	
Hammerberg Altman Deaton & Maglio for		McVea A & S	19,060
Brant L	1,000	McVea A & S	117,645
Harris & Brun in trust for		Noel Urquhart Hayes in trust for	
Horvath J	187,500	Lebouthillier N	2,500
Hayre D	5,000	North East Physiotherapy Nor'Est for	
Higson Apps Law Corporation for		Brideau S	1,665
Danzcak A	125,000	Nowosad & Company in trust for	
Holmes & Company in trust for		Nickerson J	2,250
Hansen J & M & R	38,000	Orchard R	3,000
Insurance Corporation of BC for		Piche C	4,000
Kachluba R	7,000	Pierre S Soucy in trust for	
Pyke R	20,000	Muckler A	18,000
Vriand C	1,301	Phil & Associates in trust for	
Insurance Corporation of Newfoundland for		Leong L	120,000
Hayworth L	4,587	Pipella Warren in trust for	
J Christopher Nagle P C Inc for		Tourond R	833,236
Leblanc	25,000	Presse Mason in trust for	
J M Le Dressay & Associates for		Hamelin A	42,500
Ross M C	18,000	Ryan B	26,000
Jacob B	16,000	Shaheen D	10,000
John S Arnold Law Corporation in trust for		Rabb S	73,000
Salivaras H	10,000	Richard M Brooks in trust for	
Kane Shannon & Weiler in trust for		Nevdort T	7,500
Watson S	65,000	Robert Wood & Company Law for	
Kilthau R	9,500	Sloof J	40,000
Kim K-H	2,500	Rogers Bussey in trust for	
Ladha I	16,500	Crocker W	400,000
Landry McGillivray in trust for		Ross Todd & Company in trust for	
Corinne E	19,500	Berezuk J	9,000
MacPhail T	12,500	Saskatchewan Government Insurance for	
Lindsay Kenney in trust for		Harrison R	5,755
Scott J	33,800	Sauve M	10,000
Loos P	5,000	Simpson Thomas & Associates in trust for	
Lorraine E Streitmeir in trust for		Heidman B	17,500
Day I	16,900	Slater Vecchio in trust for	
Macauley McColl for		Bellis B	300,000
Saunders M	20,000	Smith & Smith in trust for	
MacIsaac & Company in trust for		Matchett S	44,000
Bird C G	13,000	Smith Wilkinson for	
MacMillan Tucker & MacKay in trust for		McCarthy A	18,000
Hiebert F T	150,000	Sporer Mah & Company in trust for	
Matthews McCrea Elliot in trust for		Ishii R	4,500
Delong N	13,167	Stewart McKelvey Stirling Scales for	
Delong N J	15,143	Basset D	4,000
Mattu H	3,500	SVS Lawyers in trust for	
McCabe S	1,000	Heer M	9,000
McComb Witten in trust for		Ted Boe Law Corporation for	
Lam J	6,500	Jack S	2,500
McKercher McKercher & Whitmore LLP for		Lang B	3,435
Benson H	385,000	Smynciuk M	3,000
McNally Cumming Raymarker in trust for		Therrien B	6,600
Bowman T	21,453	Thomas A Davies in trust for	
Bowman T	21,453	Wood J	275,000
McNeney & McNeney in trust for		Wagner and Associates in trust for	
Quiring S	110,000	Cotroneo J C	52,000
Merrick Jamieson Sterns Washington for		Walley P Lightbody Q C in trust for	
Ettinger D	116,000	Denroche S	6,500
Miller Thomson for		Wunderler N	2,000
Chan J	15,000	Yee D	2,000
Boychuk J	22,253	York J	1,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlements for damages caused by personal injury, assault, false arrest, excess force, loss of income and negligence—		Settlements for loss of income—	
4 names withheld ⁽¹⁾	112,267	Name withheld ⁽¹⁾	50,000
A Cameron Ward & Company for		Settlements for malicious prosecution—	
Dickson C	25,000	Name withheld ⁽¹⁾	2,200,000
Blaise MacDonald in trust for		Settlements for litigation costs—	
Coleman W R	40,000	Name withheld ⁽¹⁾	2,000
Burke Thompson in trust for		Fiorolla Glavin Gordon in trust for	
Ross D	8,500	Brown J	1,785
Campbell S B	2,000	Settlement for damages to personal and private property, buildings, land and animals—	
Duhamel Manning Feehan in trust for		A Cameron Ward & Company for	
Bigelow D	43,000	Wang T	70,000
Fan & Company Law Corporation in trust for		Wang T	7,490
Zhao C J	27,000	Alberta Ministry of Health for	
Gertsch B	7,000	Regan P	2,793
Gibson Kelly & Ives for		Armstrong Law in trust for	
Ratcliffe V	15,000	Cote M	7,500
Howard Rubin Law Corporation in trust for		Beaulieu P	2,795
Jeffrey B	46,000	Bissett D & P	86,698
James H Brown & Associates in trust for		Bob's Towing Ltd	9,647
Williams brothers estate	10,000	Brown C	6,270
Kratchmer V	46,500	Clarks Liquidation Limited for	
Mayer Dearman & Pellizzar in trust for		Clarke G	2,110
Garrioch A	3,500	Dania Society for	
McNee S	1,000	Dania Manor	1,797
Piche & Company in trust for		Deer Park Inn	1,764
Chamber A	5,000	Dowell S	1,000
Reed J A	1,500	Eskasoni Fish & Wildlife Commission	9,225
SRC Law Corporation in trust for		Findlay Gunnell Sandor for	
Chorbajian J	15,000	Roberts A	15,362
Ted Boe Law Corporation for		Fitzsimmons M	5,000
Brown L M	15,000	Francoeur R	1,575
Vertlieb Anderson in trust for		Guay J	5,000
Taylor K	300,000	High Commission of Malaysia	5,391
White Ottenheimer & Baker in trust for		ING Insurance Company for	
Bradbury T R	55,000	Tran T T	2,251
Settlements for physical injuries, mental stress and/or pain and suffering—		Insurance Corporation of BC for	
Name withheld ⁽¹⁾	7,500	Charette G	1,031
Chivers Kanee Carpenter Lawyer in trust for		James H Brown & Associates in trust for	
Leach G	45,000	Regan P	14,037
Gordon J Dykstra in trust for		Johnston and Company in trust for	
Jackson G	8,357	Urbanovitch C	10,000
Iwasiuk V	98,000	Krukowski R	2,000
Kruger R-L and Wilkinson H	4,807	Major D	1,084
MacIsaac & Company in trust for		Melanson C	1,440
Soto H	120,000	Merle Campbell Law Corporation for	
Roy S	2,000	Hazelman C T	20,000
Warner Bandstra Brown in trust for		Murphy Murphy & Mollins in trust for	
Koelmy R	25,000	Sunbury Transport	95,000
Settlements for general damages, pain and suffering—		Nerbass J & Nason R	2,179
4 names withheld ⁽¹⁾	367,837	Obasohan J	2,000
Osborne G Barnwell in trust for		On Side Restoration Service Ltd for	
Smith D & V	43,500	Kreuzer C	1,846
Reynolds Mirth Richards & Farmer LLP in trust for		Parlee McLaws in trust for	
Heron W	1,500	Richter K	5,350
Rosch Schwartz & Associates in trust for		Philip N Williams Personal for	
Smith U R	17,500	Fred A A	12,500
		Portage La Prairie Mutual Insurance company for	
		Neuschwander C	3,603
		Powell's Sport Centre for	
		Keefe C	1,520

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Robert P Campbell Law Office for Clarke T.	5,000	Out of court settlement for lost revenues— Dufour Mottet	15,000
Royal & Sun Alliance Insurance for High Commission of Malaysia	4,894	Compensation for loss of profit— ZENON Environmental Inc	3,935
Tees Kiddle Spencer in trust for Goodwin C.	5,000	Claim for damage— Doré D	1,176
Trewhitt A	4,181	Accident involving a motor vehicle— Insurance Corporation of BC in trust for Melin R	1,092
Warkentin E	1,480	Claim for vehicle damage repair— Dylan Gardner in trust for Vernon Star Autobody	1,679
Zilli R	2,680	Claims under \$1,000 (15)	2,849
Settlements for loss, destruction and damage to exhibits— Arkinstall J	30,640		460,187
Arkinstall S	1,000		
Beaton's Towing	2,212	TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)	
Key Mill Construction Ltd for Alouette River Management Society	10,755	Department	
Settlements for breach of the charter of rights— Falconer Charney in trust for Smith L	5,000	Settlement of grievance in relation to the <i>Public Service Labour Relation Act</i> — Clark T	2,000
Settlement as a result of a complaint to the Canadian Human Rights Commission— 6 names withheld ⁽¹⁾	163,715	Accident involving a snowmobile— Patterson P	100,000
Compensation for theft of rental vehicle— Bennett Fleet Leasing Ltd	24,804	Settlement of claim under collective agreement for meals— Les Services McKinnon Inc	9,266
Claims under \$1,000 (342)	151,937	Settlement of claim under the <i>Canadian Human Rights Act</i> — Griffiths H	52,500
	10,490,598	Maan A	40,000
	12,752,233	Mangat J	7,000
		Yan M	5,000
PUBLIC WORKS AND GOVERNMENT SERVICES		William Robebothan McKay & Marshall	8,000
Settlement of claim for a contract awarded to another firm— Harold L Doherty in trust for Gahan P R	1,000	Pint Breen Larkin	10,750
Settlement of claim for a harassment complaint— Name withheld ⁽¹⁾	1,460	Raven Allen LLP	3,653
Out of court settlement regarding a submission that was rejected— EBC in trust for Lebel Avocats	200,000	Keeler Rose	16,000
Settlement in the legal proceeding— Bastien Morand Blanchette	3,000	Compensation for damages to property due to contamination— Forfar C A	3,000
Settlement for a complaint regarding a submission— Freeman Decorating Ltd	2,500	Settlement of claim regarding contractual liability— Toronto Port Authority	35,000,000
Payment of settlement funds— McNally Construction Inc	181,767	Settlement for collision between the Island skipper and Canadian explorer— American Home Insurance Company	70,000
Settlement for damages to property due to mold— Forfar C A	3,000	Settlement due to misinterpretation of collision regulation— Age Incorporated	140,000
Settlement of claim regarding the Canada Pension Plan— Nelligan O'Brien Payne in trust for Sukhwinder S	4,918	Settlement of appeal— Nakagawa Keith Siguer	3,000
Compensation for advice received— Superannuation Accounting	13,300	Settlement due to misinterpretation of the Civil Aviation Regulation— Cain Lamaree Casgrain Wells SENC	7,233
Claim for vehicle damage— Tessier M	1,517	Settlement due to error in evaluation of tendering process— McCarthy Tetrault LLP	90,000
Reimbursement of legal costs and compensation for loss of profit— CSI Consulting Inc	21,994	Reimbursement of annual rental payment for Canada— Gowlings LLP in trust for Nav Canada	2,547,761

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Martel Chief Pat and Hay River Dene Band.	175,000	Settlement of labour relations issue—	
Settlement of damages due to a motor vehicle		Gilbert, McGloan & Gillis in trust for	
accident—		LeBlanc, G.	2,156
Insurance Corporation of BC.	2,281	Settlement of post-employment dispute—	
Hammerberg Altman Beaton & Maglio.	31,000	Sanders L.	73,287
Settlement for personal injury as a result of the sinking of the		Settlement of claim for an harassment complaint—	
True North II—		Name withheld ⁽¹⁾	20,000
Donnelly and Murphy.	75,683	Settlement of claim for damages to a car due to falling	
Claims under \$1,000 (5).	1,879	branch—	
	<u>38,401,006</u>	Cardinal M.	5,141
TREASURY BOARD		Settlement for injuries arising from a fall on stairway—	
Secretariat		Tranier J.	4,000
Mediation settlement—		Claims under \$1,000 (2).	1,412
Name withheld ⁽¹⁾	20,000		<u>116,671</u>
VETERANS AFFAIRS		WESTERN ECONOMIC DIVERSIFICATION	
Settlement of employment benefits dispute—		Settlement of employment related claim—	
PWGSC (Superannuation Division):		4 names withheld ⁽¹⁾	256,942
in trust for		Total.	<u>110,506,786</u>
Campbell S.	10,675		

⁽¹⁾ Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Public Service Commission		Payment under \$100 (1)	50
Payment under \$100 (1).....	46		4,717
	16,226,902		14,518
CITIZENSHIP AND IMMIGRATION		FINANCE	
Department		Department	
Payments under \$100 (3).....	155	Payment under \$100 (1).....	45
Immigration and Refugee Board of Canada		Office of the Superintendent of Financial Institutions	
Reimbursement for damage to personal effects—		Compensation for loss of personal effects—	
Kideckel N.....	109	Goldstein G.....	259
Payment under \$100 (1).....	58	Payment under \$100 (1).....	80
	167		339
	322		384
ENVIRONMENT		FISHERIES AND OCEANS	
Department		Department	
Compensation for damage to personal property—		Compensation for loss/damage of personal effects—	
Charbonneau L.....	118	Barclay CE.....	503
National Round Table on the Environment and the Economy		Bateman G.....	460
Honoraria to attend task force meetings and provide expert advice—		Bordeleau B.....	531
Belanger J.....	800	Boudreau C.....	261
Chapman P.....	650	Brown JB.....	379
Ignace L.....	325	Claveau J.....	161
Jantzi M.....	975	Gregoire G.....	178
Lizee M.....	325	Jodoin R.....	349
Stewart G.....	325	Leonard J.....	287
Tharp W.....	975	Mackay C.....	278
Wiebe J.....	5,308	McIlvenna M.....	283
	9,683	Pilgrim J.....	698
		Robinson M.....	259
Parks Canada Agency		Rogers B.....	131
Claim for clothes—		Roy B.....	366
Brassard M.....	100	Slaney B.....	159
Guimont J.....	100	Smith SG.....	395
Damage to boat—		Trognitz RW.....	238
D. Haddow I.....	425	Reimbursement of union dues—	
Damage to trailer—		Landry D.....	4,495
Noreau J.....	318	Smith J.....	1,081
Food loss—		Union due payment as a result of a change in bargaining unit—	
Fradet L.....	125	Association of Canadian Financial Officers	
Insurance claim for damaged vehicle—		O'Leary DSM.....	325
Desjardins Assurances générales.....	316	Canadian Merchant Service Guild	
Rivard J.....	1,044	Lanteigne GJ.....	266
Insurance deductible compensation for damaged vehicle—		Lemma A.....	181
Best G and Steve Lewis Autobody.....	100	London DJ.....	893
Lavoie D.....	100	MacEachern D.....	354
Reimbursement for damaged eyeglasses—		MacIntyre JT.....	716
Marois S.....	328	McGuigan K.....	177
Parsons W.....	215	Monk SL.....	177
Smith V.....	575	Payments under \$100 (22)	1,451
Tomasino P.....	442		16,032
Vehicle repairs—			
Wong L.....	479		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		Reimbursement for stolen personal effects while they were used for business purposes—	
Departments		MacLaurin D.	494
Foreign Affairs		Staub H.	2,000
Compensation as a result of a car accident—		Szeto E.	391
L Joachim, J Laurent, R Louis, T Polémise, S Richardson, E M Saget, S Sylvain, S Sylvain	45,000	Compensation for duties performed at a higher classification level—	
Settlement of a civil claim—		Ikeno B.	7,809
Me Guilbault P in trust for Dorsainvil F.	20,000	Reimbursement of costs incurred due to an administrative error—	
Me Guilbault P	5,000	Cloutier B.	672
Reimbursement of airfare re. hostage situation in Iraq—		Flora A.	1,082
Desjardins R.	3,485	Payments under \$100 (8)	251
Hunt D.	746		12,939
Laframboise D.	1,891		
Loney E.	1,891	Social Development	
Loney M.	1,403	Reimbursement for damage to a vehicle and stolen items—	
Compensation for repairs due to vandalism—		McFarland A.	728
Embassy of the Islamic Republic of Iran	7,857	Compensation for bilingual work done within a non-bilingual position—	
Reimbursement of travel fees—		Rousseau L.	245
Brady K.	500	Reimbursement of items stolen in a working office—	
Ghulati S.	404	Boucher S.	174
Lundstrom C.	655	Compensation for a damaged jacket—	
Pinkerton C.	335	Head T.	117
Yau J.	692	Reimbursement of costs for the replacement of documents lost by the Department—	
Compensation for damages caused by a work-related accident—		Singh.	135
Talbot V.	184	Watson.	141
Reimbursement for clothing to an employee—		Payments under \$100 (49)	2,016
Nué J.	118		3,556
Travel related—			
Leroux A.	11,200	Total Departments	16,495
Payment under \$100 (1)	59		
	101,420		
Canadian International Development Agency		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Compensation for cash stolen during a mission to Kabul—		Department	
Florida P.	1,347	Treaty shortage after reconciliation of the 2005/2006 treaty payment period	
Fuller J.	684	Nelson B.	377
	2,031	Payments under \$100 (2)	117
	103,451		494
GOVERNOR GENERAL		INDUSTRY	
Payment for compensation for a non-refundable expense—		Department	
Barlow C.	956	Radio frequency change—	
HEALTH		Municipality of Sainte-Sophie.	414
Department		Compensation for damaged shoes—	
Compensation for damage to personal effects—		Dubois J.	124
Flowers A.	50	Payments under \$100 (2)	106
			644
HUMAN RESOURCES AND SOCIAL DEVELOPMENT		Canadian Space Agency	
Departments		Payment under \$100 (1)	38
Human Resources and Skills Development		National Research Council of Canada	
Reimbursement of costs incurred due to modifications in business needs—		Compensation for damaged clothing—	
Wintemute D.	240	Henderson M.	100
		Statistics Canada	
		Compensation for a cellular phone—	
		Joinville K.	201

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for new contact lenses—		Marceau JS	271
Allin K	236	Masood RK	400
Payments under \$100 (5)	141	Massé LD	177
	578	McBride GA	387
	1,360	McDuff I	193
		Moreau J	390
JUSTICE		Mutch K	300
Department		Nelson DW	150
Compensation for a television set that was sent		Park B.	212
to Crown Assets for disposal in error—		Perreault M	258
Ginter H	350	Picard MA	104
Payment under \$100 (1)	21	Potvin M	192
	371	Rose R	245
		Simoneau-Chatigny Y.	102
Canadian Human Rights Commission		Smith RCC	9,280
Payment under \$100 (1)	65	Stickey SS	238
		Stocker A	238
Offices of the Information and Privacy		Tehami AM	236
Commissioners of Canada		Vincent MA	241
Payment under \$100 (1)	75	Vivekanantharaja M	119
	511	Compensation for loss of personal property—	
NATIONAL DEFENCE		Canicchio M	153
Department		Dawson E.	240
Compensation for damage to personal property—		Leclerc M	225
Anido P	265	Morrisey T	401
Aubé G	216	Simard LM	200
Aucoin MP	297	Financial compensation—	
Baril C	112	Bonn Law Office for Bradford C.	30,000
Bélanger-Lamonde A	167	Bradford C	763,000
Bernard M	295	Fortin C	100
Bernier J	163	Governor General's Horse Guards	8,161
Berthiaume M	188	Michaud M	102
Boucher S	240	Sundvall AJ	549
Browning SA	222	Tanner W	3,967
Burton M	314	Thomson R	29,707
Cardona J	111	Compensation for chemical agent testing—	
Carpenter REW	199	Adams DL	24,000
Casasola SA	294	Aikman WR	24,000
Cha IY	377	Alexander PV	24,000
Chaha R	151	Almey B	24,000
Cheung H	230	Amor AW	24,000
Delaney M	456	Anderson G for Anderson OT	12,000
Djeroud S	417	Anderson R for Anderson OT	12,000
Gahol N	347	Anderson RE	24,000
Gervais N	280	Andriash J	24,000
Goinet KS	149	Archibald J for McRitchie J	4,800
Graham S	311	Ashmead MJ for Ashmead T	24,000
Grains D	283	Bale RJ for Bale M	24,000
Gross CJ	124	Balogh L	24,000
Hall J	334	Barber HG	24,000
Hamelin V	241	Barnes NR	24,000
Idzerda L	249	Barvir JG	24,000
Jackson G	276	Basciano PE	24,000
Kelly L	132	Beach M for Kinsey G	6,000
Kingsley B	236	Beaulne R	24,000
Le M	230	Bell RJ for Ford D	24,000
Leblanc H	110	Bencharski S for Robertson C	12,000
Lessard C	260	Benderite H for Sanfleben R	6,000
Levesque-Théberge F	175	Berg D for Berg D	24,000
MacDonald B	173	Birkett KG for Birkett J	24,000
Makeen K	100	Birrell T	24,000
		Boileau PG	24,000
		Bonnaletta D	24,000

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Bonneville R	24,000	Dicaire L for Dicaire YH	24,000
Bouchard S	24,000	Dietz L for Dietz B	24,000
Boyd H	24,000	Drayton RJ for Drayton D	24,000
Braden S for Braden V	24,000	Drinkwater RG	24,000
Braithwaite L for Brown JE	24,000	Drover L	24,000
Breen OH	24,000	Dumanskyi R	24,000
Brennan M for Winkler H	4,800	Dumont A for Dumont M	24,000
Broening W for Hartwucj E	24,000	Eckert EA	24,000
Brooks AA for Brooks A	6,000	Ellerman O for Ellerman W	24,000
Brooks BD for Brooks A	6,000	Emmons M	12,000
Brooks R for Brooks A	6,000	Emmons R	12,000
Brooks RC for Brooks A	6,000	Empey CL	24,000
Brousseau S for Brousseau J	24,000	Evans P for Evans E	24,000
Brown D for Barlow R	12,000	Evans WH	24,000
Brown MD	24,000	Eveleigh WE	24,000
Bucsis R for Bucsis R	24,000	Ewenin E for Ewenin C	12,000
Bullock TA	24,000	Ewenin T for Ewenin C	12,000
Buskin S for Buskin E	24,000	Executor L, Johnston in Trust to the estate of R. James	24,000
Butler EC	24,000	Farley FJ for Farley O	24,000
Cadeau GJ for Cadeau D	24,000	Farrance H	24,000
Calen GW	24,000	Farrell R	24,000
Callen P	24,000	Fildes J	24,000
Cardinal JH for Cardinal L	24,000	Finkbeiner S	24,000
Careau D	6,000	Firth HM	24,000
Careau JD	3,000	Fjoser V for Fjoser U	24,000
Careau M	9,000	Francey J for Francey V	24,000
Carle P	24,000	Frank J for Zacher J	1,846
Carlson JG for Carlson M	24,000	Frazer D	24,000
Cartwright C	24,000	Gabourie JR for Gabourie N	24,000
Cavers RB	24,000	Gabriel S for Gabriel DG	8,000
Champigny L for Champigny R	24,000	Gagne JC for Cote PE	8,000
Charron RP	24,000	Gagne JM	24,000
Chenier F for Chenier J	24,000	Galligan JD	24,000
Cherewka J	24,000	Garrett JS for Garrett F	24,000
Chess J	24,000	Garside T for Garside D	24,000
Cheverie PJ	24,000	Gaucher P	24,000
Clappison AR	24,000	Gaudreau M	3,000
Clark JL	24,000	Giroud J for Girouard GC	12,000
Clawson K for Sanfleben R	6,000	Glass S for Glass G	24,000
Clayton JH	24,000	Gobin CH	24,000
Clyne LJ	24,000	Goble LS	24,000
Connell R	24,000	Godfrey C for Godfrey O	24,000
Connolly ER	24,000	Gomes CRJ	24,000
Cornick WF	24,000	Gordon JC	24,000
Cote Gagne P for Cote PE	8,000	Gordon WN	24,000
Cote J for Cote PE	8,000	Gower OE	24,000
Cote P for Black C	8,000	Graff H for Graff C	24,000
Cowan SD	24,000	Green H	24,000
Craig RW	24,000	Green RV	24,000
Cullis JA	24,000	Greenwald J	24,000
Dacyk P	24,000	Gregoire O	24,000
Dafoe C for Dafoe M	24,000	Griswold JD	24,000
Dansereau C for Hamoline O	3,000	Grummett GR	24,000
Danyliw J	24,000	Gulka J	24,000
Darling AA	24,000	Hagel D for Zacher J	1,846
David M	24,000	Hagel L for Zacher J	1,846
Davis L for Davis H	24,000	Hall D for Demchuk A	8,000
Davis MJ	24,000	Halsall RT	24,000
Degner HE	24,000	Hamilton J for Zacher J	1,846
DeMacedo CJ	24,000	Hamoline L for Hamoline O	3,000
Demchuk R for Demchuk A	8,000	Hampton A	3,429
Demchuk W for Demchuk A	8,000	Hampton J	3,429
Demma GH	24,000		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hampton L.....	3,429	Labossiere G.....	24,000
Hampton R.....	3,429	LaCroix CH.....	24,000
Hampton T.....	3,429	Ladouceur D for Ladouceur F.....	4,800
Hande BG for White M.....	8,000	Ladouceur G for Ladouceur F.....	4,800
Hande S for White M.....	8,000	Ladouceur R for Ladouceur F.....	4,800
Hank V for Newton A.....	6,000	Ladouceur T for Ladouceur F.....	4,800
Harasewich M for Harasewich T.....	24,000	Ladouceur W for Ladouceur F.....	4,800
Harder TD.....	24,000	Lajoie A.....	24,000
Harrington LM.....	24,000	Laliberte L.....	24,000
Hawrys B for Hawrys E.....	24,000	Lambert L.....	24,000
Hayward AT.....	24,000	Lamoureux RL.....	24,000
Hecker W for Hecker WJ.....	24,000	Landry Y for Landry E.....	24,000
Heckford EF.....	24,000	Lang D for Merklej AJ.....	4,800
Hegland A.....	24,000	Langlois M.....	24,000
Heil WL for Heil F.....	24,000	Lanthier M.....	24,000
Heilman L for Zacher J.....	1,846	Lattenville JW for Lattenville M.....	24,000
Hein J for Hein R.....	6,000	Leclair C.....	24,000
Heinz R for Zacher J.....	1,846	Leitch HG for Leitch T.....	24,000
Heringer CW for Heringer A.....	24,000	Lepine AJ.....	24,000
Higdon WJ.....	24,000	Leslie WH.....	24,000
Higgins JH.....	24,000	L'Heureux JP.....	24,000
Higham E for Higham A.....	24,000	Light R for Light H.....	24,000
Hillman A for White M.....	8,000	Lindsay JTK.....	24,000
Hogg WA for Hogg M.....	24,000	Loyie CJ.....	24,000
Holmes LS.....	24,000	Lucas F for Lucas I.....	24,000
Hooper LN.....	24,000	Lucas RG.....	24,000
Howarth G for Howarth Y.....	24,000	Luscombe N for Luscombe B.....	24,000
Hyra C for McRitchie J.....	4,800	MacIntosh RL.....	24,000
Hyra D for McRitchie J.....	4,800	MacKenzie DA.....	24,000
Hyra K for McRitchie J.....	4,800	MacKenzie K for MacKenzie D.....	24,000
Hyra R for McRitchie J.....	4,800	MacKiinaw C for Waqter M.....	12,000
Ingram E.....	24,000	MacKinnon J.....	24,000
Irwin A for Newton A.....	6,000	MacNab GB for MacNab E.....	24,000
Jackson J.....	3,429	MacVicar HJ.....	24,000
Jacobs F for Jacobs D.....	24,000	Mahon NK.....	24,000
Jacus R.....	24,000	Mahussier R.....	24,000
Jamieson R for Jamieson S.....	24,000	Majore C.....	24,000
Jean V for Jean G.....	24,000	Malenfant G for Lavoie M.....	24,000
Jenkins W.....	24,000	Mamoser G for Moses P.....	24,000
Johnson O.....	24,000	Marshall J for Marshall H.....	24,000
Johnston G.....	24,000	Maurice C.....	24,000
Jones F for Jones M.....	24,000	Maw M for Maw R.....	24,000
Kam J for Kam J.....	24,000	Maxwell KD.....	24,000
Kazmiruk A for Kazmiruk T.....	24,000	McBride RF.....	24,000
Keeler W for Keeler DS.....	24,000	McCall GA.....	24,000
Kelsey C for Kelsey JN.....	4,800	McCaveny W.....	24,000
Kelsey H for Kelsey JN.....	4,800	McGonigle S for Zacher J.....	1,846
Kelsey K for Kelsey JN.....	4,800	McKenny M.....	24,000
Kelsey M for Kelsey JN.....	4,800	McLaughlin FB.....	24,000
Kennedy PJ.....	24,000	McNeelands E for McNeelands G.....	24,000
King R for King A.....	24,000	Meltzer W for Meltzer D.....	24,000
Kinsey G for Kinsey G.....	6,000	Mills JF.....	24,000
Kinsey W for Kinsey G.....	6,000	Miskolezi A for Miskolci A.....	24,000
Korinetz J for McClure I.....	24,000	Mongrain C for Mongrain F.....	12,000
Kostiew DM.....	24,000	Mongrain E for Mongrain F.....	12,000
Kostuik S.....	24,000	Montreuil AE.....	24,000
Kovach L.....	24,000	Morgan IH for Morgan I.....	24,000
Krampl V for Kramp J.....	2,161	Morin AM for Wiebe E.....	24,000
Krepps DK.....	24,000	Morris Dadson A for Morris JJ.....	12,000
Krushelnicki N.....	24,000	Morris S for Morris JJ.....	12,000
Kucy H for Gabriel DG.....	8,000	Moylan B for Black C.....	8,000
Kumze RA.....	24,000	Mudry J for Mudry M.....	24,000
Kushnier JS for Lakaschus A.....	24,000	Muirhead CA.....	19,200

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Munro WA	24,000	Smith HM	24,000
Murphy O for Murphy G	24,000	Smith PM	24,000
Murray DH	24,000	Smith RM	24,000
Naylor S for Soderlund A	6,000	Smith RW for Smith B	24,000
Newell CW	24,000	Soderlund C for Soderlund A	6,000
Newman GR	24,000	Soderlund S for Soderlund A	6,000
Newman—Jones CL	24,000	Spring AB	24,000
Newton D for Newton A	6,000	St-Pierre R	24,000
Nicholson F	24,000	Stacey EH for McGrath Y	24,000
Nickle CE for Nickle T	24,000	Standen RJ	24,000
Nystad W for Nystad A	24,000	Steininger W	24,000
Oliver W for Oliver T	24,000	Stephen J for Stephen M.	24,000
Olson KW	24,000	Stewart AG	24,000
Parent O for Parent A	12,000	Stewart JG	24,000
Parks CW for Parks A	24,000	Stewart L	24,000
Passfield R	24,000	Stregger M for Newton A	6,000
Paton D	24,000	Stuhr N	3,429
Paulson E	24,000	Sundell CH	24,000
Pearce S for Sanfleben R	6,000	Surette JD	24,000
Pearse GM for Pearse H	24,000	Swan JW for Swan A	24,000
Petrie W for Petrie L	24,000	Tait A for Tait G	24,000
Philp HG	24,000	Taylor CF for Taylor E	24,000
Pickerell G for Pickerell D	24,000	Taylor DW for Taylor M.	24,000
Pittman T for Soderlund A	6,000	Taylor ER	24,000
Polukoshko M for Polukoshko E	24,000	Tear M	3,000
Ponomarenko G	24,000	Tengum HR	24,000
Potvin L	24,000	Thomas JJ	24,000
PrudHomme R	24,000	Thompson C for Sanfleben R	6,000
Quigley T	24,000	Tolmonen RW for Tolmonen L	12,000
Raidt R	24,000	Tomman N	24,000
Ramsay J for Schappert F	24,000	Trainor D for Trainor M.	24,000
Read HC for Reid H	24,000	Tunks CF	24,000
Reese R for Reese E	24,000	Turnley PJ	48,000
Rivest JM	24,000	Underwood G	24,000
Roberts B for Kinsey G	6,000	Van Caesele G for Van Caesele M	24,000
Roberts C for Cardona S	24,000	VanRiper L for VanRiper F	24,000
Roberts GL	24,000	Vidito E	24,000
Roberts R for Roberts J	24,000	Vouriot E for Vouriot D	24,000
Robertson C for Robertson C	12,000	Warehime AF	24,000
Robertson HN	24,000	Watt GA	24,000
Robinson GGT	24,000	Watters D for Waqter M	12,000
Rotheisler W	24,000	Webber H for Webber D	24,000
Rousson GE	24,000	Wells JB	24,000
Roy B for Gabriel DG	8,000	Wells RA	24,000
Rutherford FA	24,000	Weran AHJ	24,000
Sand H	24,000	Wiebe HR for Wiebe L	24,000
Savage L for McMahon M	24,000	Wilcock RE for Wilcock AB	24,000
Schmid B	24,000	Willman JC for Willman E	24,000
Schneider O	24,000	Wilton R for Wilton M	24,000
Schow RJ	24,000	Winkler B for Winkler H	4,800
Schwartz H for Schwartz D	24,000	Winkler C for Winkler H	4,800
Scobie C for Scobie D	24,000	Winkler S for Winkler H	4,800
Seyern GR	24,000	Woodley FR	24,000
Sharp PL for Sharp A	24,000	Woollard Hopkins & Co for Glover G	24,000
Sheehan J for Sheehan RK	24,000	Worden HR	24,000
Shenkenfelder S	24,000	Wormsbeck O	24,000
Shubert J for Shubert A	24,000	Yanke F	24,000
Shultis HK for Shultis R	24,000	Young CR for Young M	24,000
Siebert F for Siebert A	24,000	Yule J for Barlow R	12,000
Siegle J for Winkler H	4,800	Zacher A for Zacher J	1,846
Siever EP	24,000	Zacher D for Zacher J	1,846
Sister BT	24,000	Zacher LJ for Zacher J	1,846
Smidt W	24,000	Ziemmer F for Zacher J	1,846

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Zimmerman J for Kelsey JN.....	4,800	Chief Electoral Officer	
Zwolak B for Zwolak E.....	24,000	Compensation for damage to chairs—	
Payments under \$100 (26).....	1,796	Metropolitan Community College.....	961
	8,843,528		1,371
NATURAL RESOURCES		PUBLIC SAFETY AND EMERGENCY	
Department		PREPAREDNESS	
Compensation for lost or stolen personal effects—		Canada Border Services Agency	
McCuaig-Johnston M.....	567	Compensation for personal effects damaged—	
Compensation for assessment fee—		Gilewicz M.....	924
Brunei C.....	160	Skappak M.....	626
Compensation for damage to vehicle parked on		Compensation settlement for grievance—	
Government property—		Craig A.....	500
Ladouceur G.....	1,044	Kunder C.....	500
Compensation for damage to a vehicle—		Compensation for damage to vehicle—	
Aviva Canada for Blue M.....	1,749	Church D.....	300
Enterprise Rent-a-Car for Kilroy M.....	232	Gingras S.....	418
Imperial Collision Centre for Kilroy M.....	1,103	St Denis L.....	393
Compensation for damage to a carwash by a		Compensation for costs incurred due to error in applying	
departmental vehicle—		the importing regulations—	
Smythe St Esso.....	3,661	Barr E.....	161
Compensation for overpayment of benefits due to an		Derrick R.....	172
administrative error—		Skelton P.....	194
Scianname L.....	1,309	Tiedman D.....	232
	9,825	Compensation for damage to eyewear—	
		Mann K.....	168
PARLIAMENT		Compensation to damage of personal clothing—	
The Senate		Parent C.....	120
Compensation for non-refundable travel costs as a		Steeves D.....	178
result of the cancellation of an employee's vacation—		Payments under \$100 (5).....	200
O'Brien G.....	1,992		5,086
House of Commons		Correctional Service	
Reimbursement for replacing damaged clothing—		Compensation for lost or damaged personal effects	
Dussault L.....	149	while on duty—	
Reimbursement for replacing a missing item—		Belliveau J.....	107
Patino C.....	250	Benner B.....	300
Compensation for non-refundable travel costs as a result		Bourque M.....	145
of the cancellation of an employee's vacation—		Bownes R.....	238
St-Louis A.....	3,270	Byron H.....	200
Payment under \$100 (1).....	95	Fagan M.....	338
	3,764	Farrish C.....	260
Office of the Ethics Commissioner		Giesbrecht D.....	200
Compensation for digital camera stolen from employee's		Goulet J.....	195
office—		Halfhide D.....	159
Champagne-Paul D.....	610	Hudson S.....	100
	6,366	Kumare R.....	103
PRIVY COUNCIL		Locking D.....	482
Canadian Transportation Accident Investigation		Matias A.....	200
and Safety Board		McGaghey J.....	158
Compensation for non-refundable travel costs—		Parker H.....	207
Levasseur R.....	192	Revesz B.....	171
Payments under \$100 (3).....	218	Robichaud H.....	130
	410	Sagoo D.....	200
		Sather D.....	117
		Short R.....	182
		Smith J.....	125
		Sundstrum D.....	145
		White B.....	103
		Compensation for work-related fees—	
		Dery C.....	338

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for eyeglasses damaged during work-related activities—		Hurley P J	264
Aubuchon P	397	Koroluk R	138
Champagne R	535	Landry A	405
Gaumont, J-F	234	Lane D P	759
McCracken I	101	Lang J	192
Sheldon M	335	Langlois S J A	314
Shipman M	284	Leclair A P	108
Wadhani G	107	MacDonald D J	224
Compensation for damaged vehicle—		MacLeod B C	158
Wiebe W	200	Minto G	244
Payments under \$100 (39)	1,792	Quan H W H	175
	8,888	Richard M J F	217
		Senecal D	119
		Ternan G R	129
		Townsend T C	460
		White J G A	178
		Wood R R	280
Royal Canadian Mounted Police		Damage to personal / private property—	
Law Enforcement Program		Arthurs T	507
Authority - PC 1991-8/1695		Battlefords & District Co-op Ltd	823
Damage to glasses or contacts—		Burnett T	158
Alleyne R A	123	Caffrey L	233
Balwinder B	132	Deevy J	535
Bates B A	485	Deneschuk T	300
Bhatti J S	236	G A Construction Ltd. for Astolfi G	2,864
Booker R	326	Gnip T	585
Brett B M	130	Hannemann D	677
Briggs J A	412	Leo's Home Decorating Ltd for Babulic P	2,406
Campbell C S	265	Lucas D J	841
Campbell R L	325	Manitoba Hydro	1,950
Coccimiglio R G	269	McMunn & Yates for Maguire B	1,605
Cote J	139	Moyen A	174
Currier S	110	Nichols D H R	639
Dalzel W R A	439	Noseworthy E	115
Doll G A	192	Quock C	229
Dupuis M	408	Ramada Inn & Suites	459
Foster S	483	Rapid Renovations for Dunsmore L	400
Gilmore T M J	325	Stony Plain Co-op Ltd	145
Glassford H J	168	Svandrik G	628
Hagarty G G S	167	Weststar Restorations and Contrac. for Ascent Real Estate Man	1,395
Hines R E	345	Damage to personal vehicle—	
Jackson D S W	435	Badger K W	296
Johnk A J	445	Black M L	735
Kowalczyk J A	477	Burkhart C A	150
Lajoie D	360	Dan's Kamloops Collision Centre Ltd for Lyons J	460
Lapointe J R S	157	Edge Autobody & Glass Ltd for Schidlowsky B	889
Levis-Laporte A M	264	Elias S	1,304
Lucier J M	125	Kachur J R	296
Ouellet N	358	Kal Tire for Albert P	764
Palfy C J	349	Naud E	300
Pankratz D	142	Tartan Auto Body Ltd for Chliak M	629
Pisio M J	433	Thompson Chrysler Ltd for Moody L	681
Schiffner D E	335	Thomson J	155
Sim I F	129	Reimbursement of costs/expenses—	
Sim I F	194	Animal Emergency Clinic for Ruck V's dog	726
Stewart A J	460	Bangs D A	208
Wilson R	176	Belliveau L M	1,802
Yake W D	641	Belliveau L M	5,895
Damage to personal apparel or effects—		Boogaard W P	216
Basanta M-A	325	Bruneau C	690
Bergeron J	163	Carmichael J B J	1,335
Bushell C E L	345	Carrese B	236
Chrastek J L	195		
Duquet I	177		
Gushulak R A	120		
Hromadnik B L	230		

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Coffrin A D	8,910	PUBLIC WORKS AND GOVERNMENT SERVICES	
Cooper G	500	Reimbursement to the business for stolen goods which	
Cutts J	241	were seized and sold by the Crown Assets	
Delisle G J G G	354	Distribution—	
Electronics Recycling	135	McBurney Sales and Services	15,000
Gillis C M	491	Payment under \$100 (1)	46
Grieco-Savoy L J	108		15,046
Howe G W	608		
Leclair A P	613	TRANSPORT (TRANSPORT, INFRASTRUCTURE	
Mayer J D P	100	AND COMMUNITIES)	
Monkman C A	814	Department	
Monkman C A	350	Settlement as a result of a motor vehicle accident—	
Nelligan O'Brien Payne in trust Brake E	5,500	Scott L	350
Pearce K B	117	Reimbursement for tire replacement due to business	
Reynolds T C	276	travel insurance claim rejected—	
Roy A J C	396	Hazrah K	224
Roy A J C	868	Reimbursement for cancellation fees of personal trip	
Skemer J G	2,000	due to work recall—	
Stoyles M	526	Day R	118
Touchette R J	175	Harvey E	155
Treleaven G	700	Reimbursement of medical appointment charge due to	
Trites L	1,500	work recall—	
Wark W A	150	Berg R	119
Wilson C D	5,560	Reimbursement of cost associated with purchase of	
Wittig R D	200	wrong aircraft journey log books—	
Loss of income/money—		Eagle Air Services Inc	1,262
Ripplinger D	200	Payments under \$100 (5)	211
Loss of personal items—			2,439
Brown J R	229		
Fournier R	151	TREASURY BOARD	
Francis D P	110	Canada School of Public Service	
Lofroth B A	250	Course participant coat theft—	
McMillan A S	373	Gillanders S	269
Noble C D	100	Payment under \$100 (1)	16
Pelley J L	189		285
Pierce B D	926		
Stoner M P	107	VETERANS AFFAIRS	
Sullivan L P	115	Special benefit payments to Merchant Navy Veterans—	
Payments to members and former members of the RCMP		Names withheld ⁽¹⁾	120,000
in lieu of <i>Pension Act</i> payments to compensate for		Reimbursement of travel expenses incurred by	
injuries sustained during the performance of duty—		veterans—	
6,234 names withheld ⁽¹⁾	5,525,125	Dunn RH	1,368
ADR Negotiated Settlements - non taxable—		MacDonell G	1,330
Richman C N	3,350	MacLeod J	2,315
ADR Negotiated Settlements - taxable—		Palmer J	2,265
Hayes R A	23,707	Rathbone A	1,176
Inventor awards—		Rees D	1,281
Arneson A G	3,506	Robertson WC	3,340
Burezyk A F H	4,292	Compensation for broken eye glasses—	
Chenier C	4,292	Billette F	336
Gabriel R E	3,506	Dumberry S	690
Purdon G	17,170	Myre M	112
Inventor awards RCMP (Employees)—		Paul-Roc J-C	305
Bradette J M	5,522	Compensation for damage to security boots—	
Bureaux J	17,170	Groulx R	115
Payments under \$100 (111)	5,850	Payments under \$100 (5)	251
	5,699,745		134,884
	5,713,719		
		Total	34,027,260

⁽¹⁾ Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		<i>Authority—Federal Court T-1104-03</i>	
Canadian Food Inspection Agency		Lang Michener LLP in trust for	
<i>Authority—Federal Court Award T-391-05</i>		764987 Ontario Limited	7,721
Settlement from grievances of classification—		<i>T-928-05</i>	
Nelligan O'Brien Payne in trust for		Bull, Houser & Tupper in trust for	
Daniel P and Dequire S and Moore W	1,435	Agnew J	1,009
		<i>T-30-05</i>	
CANADA REVENUE AGENCY		Gardner Miller Arnold LLP in trust for	
<i>Authority—Federal Court of Appeal A-241-05</i>		An-Dell Electric Limited	50
Couzin Taylor LLP in trust for		<i>T-2094-03</i>	
Au P	10,000	Susan G Tataryn in trust for	
<i>A-26-05</i>		Baxt S	1,856
Ross, Johnson & Associates in trust for		<i>T-1086-04</i>	
Bains, Mohinder & Harbhajan	3,773	Lancaster, Brooks & Welch LLP in trust for	
<i>A-297-03</i>		Chisholm SC	2,694
Clark D	150	<i>T-913-04</i>	
<i>A-284-00, A-285-00 & A-286-00</i>		Cole Law Offices in trust for	
McInnes Cooper in trust for		Cole F	1,054
Clarke, D et al	10,814	<i>T-1639-04</i>	
<i>A-346-04 & A-435-04</i>		Lincoln Dobson as executor of the estate	
Traxler Haines in trust for		of his father Wayne Dobson	
Ducharme J	2,491	Dobson L	50
<i>A-521-04</i>		<i>T-1144-03</i>	
Fillmore Riley in trust for		McInnes Cooper in trust for	
Klywak, K J	13,297	Estate of R B Dort	4,029
<i>A-526-01</i>		<i>T-1115-05</i>	
Leblanc Doucet, McBride in trust for		Dupuis G	3,500
Poulin D	3,098	<i>T-2218-04</i>	
<i>A-192-04 & A-193-04</i>		Eagle Tractor Equipment Inc	100
Pierre Lupien in trust for		<i>T-348-04 & T-53-06</i>	
Provost F et al	1,494	England D	100
<i>A-189-04, A-569-04, A-571-04 & A-572-04</i>		<i>T-869-04</i>	
Stikeman Elliott in trust for		Giovanni C	50
Quinn B et al	2,875	<i>T-1285-04</i>	
<i>A-176-05 & A-178-05</i>		Haynes C	100
Robertson T & V	500	<i>T-1692-04</i>	
<i>A-219-02</i>		Stikeman Elliott in trust for	
Aitchison Law Office in trust for		Karia A	18,000
Stapley M	1,229	<i>T-1435-04</i>	
<i>A-219-05</i>		McMynn R	50
Aitchison Law Office in trust for		<i>T-1434-04</i>	
Stapley M	1,515	McMynn J	50
<i>A-26-04</i>		<i>T-816-04</i>	
Michael McMahon in trust for		Lapointe Rosenstein in trust for	
VIH Logging Ltd	5,641	Pièces d'Autos Usagées RTA (1986) Ltd	2,389
<i>A-71-04</i>		<i>T-1803-04</i>	
McCarthy Tétrault in trust for		Pierzchajlo LB	50
Myette J	4,500		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-2108-04</i>		<i>2004-2294(IT)I</i>	
McInnes Cooper in trust for Scott Slip Nissan Limited	5,681	Gino Morga in trust for Bobesich C.	1,185
<i>T-2195-03</i>		<i>2004-679(IT)I</i>	
McInnes Cooper in trust for Scott Slipp Nissan Limited	10,551	Hennessy & Co in trust for Boucher D.	867
<i>T-700-04</i>		<i>2002-1228(IT)G</i>	
Fitzsimmons & Company in trust for Sherry D.	100	Matte Bouchard Avocats in trust for Brouillette A.	5,650
<i>T-293-05</i>		<i>2005-3100(IT)I</i>	
Palwinder Singh Singh P.	204	Burton V.	300
<i>T-1470-05</i>		<i>2001-3126(IT)G</i>	
Miller Thomson in trust for Waterloo Furniture Components Ltd.	50	Koffman Kalef in trust for Canadian Forest Products Ltd.	6,462
<i>T-1587-04</i>		<i>2001-4030(IT)G</i>	
McInnes Cooper, in trust for Carleton Homes Ltd.	38,000	Bennet Jones in trust for Cdn Utilities & Canutilities Hldgs Ltd.	19,302
<i>T-2469-03</i>		<i>2003-3110(IT)G</i>	
Beauvais Truchon in trust for Banque Toronto Dominion.	247	Chandan AK.	334
<i>ITA-4512-05</i>		<i>2004-4041(IT)I</i>	
Denis Fortier et Associés Inc, Syndic	3,000	Chartier N.	1,140
<i>ITA-12593-02</i>		<i>2002-3065(IT)G</i>	
Cohen M.	2,810	Langlois Kronstein Desjardins in trust for Chretien J.	5,825
<i>T-1410-05</i>		<i>2001-2546(IT)G</i>	
Me Michel Labelle, advocate in trust for Gravel J.	2,915	Sullivan Mahoney in trust for Clemmer RB.	7,335
<i>T2469-03</i>		<i>2001-1102(IT)G</i>	
McCarthy Tétrault in trust for Toronto Dominion Bank.	4,500	McMillan Binch, Mendelson in trust for Colubriale G.	8,685
<i>Authority—Tax Court of Canada 2002-3301(IT)G</i>		<i>2004-3588(IT)I</i>	
Ogilvy Renault in trust for 2159-2993 Québec Inc.	5,195	Teryl Scott Lawyers Inc in trust for Conroy M.	675
<i>2001-2889(IT)G</i>		<i>2000-2726(GST)G</i>	
Sylvester & Associés in trust for 9075-5067 Quebec Inc.	16,724	Michael Kaylor in trust for Corp of The Town of Greater Napanee.	350
<i>2000-2643(IT)G</i>		<i>2004-4409(IT)I</i>	
John Mill, Mill Professional Corp in trust for Allchin P.	1,819	Cunningham M.	613
<i>2001-1479(IT)G</i>		<i>2004-3004(IT)I</i>	
John David Buote in trust for Apa N.	5,450	Dean G.	350
<i>2004-4078(IT)I</i>		<i>2003-2861(IT)G</i>	
Anne Beverly Beach Beach AB.	49	Dekker CJ.	93
<i>2001-3739(IT)G</i>		<i>2004-43(IT)I</i>	
Renaud Brodeur in trust for Benoit P.	2,675	Davis & Company LLP in trust for Doubinin M.	43,773
<i>2001-3129(IT)G</i>		<i>2002-467(IT)G</i>	
Spiegel Sohmer in trust for Bertomeu G.	6,560	Borden Ladner Gervais LLP in trust for Eastern Success Co Ltd.	6,039
<i>2000-4207(IT)G</i>		<i>2001-2751(IT)G</i>	
Starnino Mostovac in trust Bilodeau R.	3,297	Sweibel, Novek in trust for Elliott A.	2,940
		<i>2000-4783(IT)G</i>	
		McCarthy, Tétrault LLP in trust for Ellis Vision Incorp.	16,652

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
2004-4109(IT)G, 2004-4110(IT)G & 2004-4111(IT)G CSR International (2003) Inc Fortin J et al.	350	2001-2712(IT)G, 2001-2716(IT)G, 2001-2718(IT)G, 2001-3707(IT)G & 2001-3715(IT)G Thorsteinssons LLP Barrister & Solicitors in trust for Lodge, Creig et al.	17,904
2005-2385(IT)I Fox S.	100	2004-939(IT)I Mancal Corporation.	125
2001-1027(IT)G Eric Lebel in trust for Gagnon M.	1,950	2004-3825(IT)I Martin E.	810
2004-4013(IT)I Jean Gariepy in trust for Gariepy J.	133	2004-4470(IT)I McGoldrick D.	500
2000-2678(IT)I Fontaine, Panneton & Associates in trust for Gestions Rodney Cleary & Fils Ltée.	14,500	2003-2840(IT)I McKinley ND.	500
2003-1331(IT)G & 2003-1915(IT)G Shelley J Lamin in trust for Giannakouras N et al.	10,000	2003-1997(IT)G Lancaster, Brooks & Welch LLP in trust for Meixner KL.	6,280
2005-1474(IT)G Fitzsimmons & Company in trust for Globtek Inc.	737	2004-2571(IT)I, 2004-2572(IT)I, 2004-2573(IT)I & 2004-2574(IT)I Bennett Jones in trust for Merchant M.	1,185
2000-1129(IT)G Love & Whalen LLP in trust for Glueckler Metal Inc.	4,382	2004-785(IT)I Nauss DF.	593
2003-2899(IT)G Hope Heinrich in trust for Gourlin C.	3,533	2003-4553(IT)I Niculae R.	882
2005-716(IT)I Harper C.	100	2004-4572(IT)I Lorne Jackson in trust for O'Brien MM.	1,200
2004-2941(IT)I Hasan N.	25	2001-2796(IT)G Mockler Peters Oley Rouse in trust for Otterbrook Petcherons Limited.	4,551
2002-5694(IT)I Genereux Cote Lawyers in trust for Hémond C.	1,602	2005-437(IT)I Thomas Cline in trust for Patton EP.	887
90-3235(IT)G, 91-509(IT)G, 91-1816(IT)G & 91-1946(IT)G Goodman Solomon & Gold in trust for Hochberg J et al.	1,000	2002-3429(IT)G Fraser Milner Casgrain in trust for PCL Construction Mgmt Inc.	13,288
2004-1532(IT)I Blake Cassels & Graydon LLP in trust for IG (ROCKIES) Corp.	943	2000-2170(IT)G Peterson L.	5,973
2003-3657(IT)I Fraser, Milner, Casgrain LLP in trust for Iskander H.	1,370	200-5087(GST)G Marciano Bechenstein LLP in trust for Polsinelli EV.	17,727
2004-3404(IT)I & 2004-3405(IT)I Blackburn English in trust for Jenkins LB et al.	1,104	2001-2980(IT)I Felesky Flynn LLP in trust for Prism Flow Products Inc.	1,206
98-2829(IT)I Richler & Tari in trust for Jenset PA.	1,439	2004-2012(IT)I Mill Professional Corporation in trust for Purves A.	888
2004-925(IT)I McInnes Cooper in trust for Keith GW.	2,370	2002-1631(IT)G Quintal G.	30
2004-2248(IT)I Lister C.	1,072	2001-2284(GST)G Cox, Hanson, O'Reilly, Matheon in trust for Redash Trading Incorporated.	9,389
2002-4744(IT)G Blake, Cassels & Graydon LLP in trust for Litowitz G.	8,954	2004-2727(IT)I Reiner P.	435
		2005-1134(IT)I Ryan M.	668

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
2005-400(GST)I		KW147254 & KT95060	
Allan Macpherson in trust for		City of Vernon	13,961
SAS Restaurants Limited	603		862,787
2001-4526(GST)G			
Cassell Brock & Blackwell LLP in trust for		CANADIAN HERITAGE	
Scavuzzo J et al.	275,000	Department	
95-2684(IT)G		<i>Authority—Federal Court Award T-604-04</i>	
Walsh & Company in trust for		Settlement for judicial review—	
Shahsavari M J.	7,796	Borden Ladner Gervais LLP in trust	3,500
2004-4597(IT)I		MPL Communications Inc	410,448
Simard M.	1,185		413,948
91-786(IT)G			
McDougall Gauley Barristers in trust for		Office of Indian Residential Schools Resolution	
Sokwaypnace C.	5,236	of Canada	
2003-2160(IT)I		<i>Court of Appeal ON C 400771</i>	
Alkins Macauley & Thorvaldson in trust for		Payment of court costs—	
Solomon J.	1,489	Cohen Highley LLP in trust for the case of	
2004-1415(IT)G		Marlene C Cloud et al.	160,000
McCarty Tetreault LLP in trust for		<i>Court of Appeal BC QB 2003 BCCA 671</i>	
Stanfield H.	2,500	Payment of court costs—	
2004-3980(GST)G		Hutchins Grant & Associates in trust for the case of	
Sui & Company, Sui EYM	250	Frederick Leroy Barney et al.	78,675
2003-2715(IT)G		<i>Court of Appeal ON C 400771</i>	
Couzin Taylor in trust for		Payment of court costs—	
TDS Group Limited	8,116	Koskie Minsky in trust for the case of	
2004-2182(IT)G		Marlene C Cloud et al.	82,818
Petraroia Langford Rush LLP in trust for		<i>Supreme Court of Canada DOJC 2 365334</i>	
Tinhorn Creek Vineyards Ltd.	3,470	Payment of court costs—	
2001-2959(IT)G		Koskie Minsky in trust for the case of	
Michael McMahon in trust for		Marlene C Cloud et al.	3,682
VIH Logging Ltd	22,452	<i>Court of Appeal for Sask CA 694 0036 2000</i>	
1999-3504(IT)I & 1999-4799(IT)I		Payment of court costs—	
Watts JR.	2,032	Merchant Law Group in trust for the case of	
2004-19(IT)G & 2004-20(IT)G		Albert Kaiswatum	750
McInnes Cooper in trust for		<i>Ontario Superior Court of Justice 00 CV 192059 CP</i>	
Wedge and Whitecap Ltd.	7,461	Payment of court costs—	
2002-1999(IT)G		Rueter Scargall Bennett LLP in trust for the case of	
Cox Hanson O'Reilly Matheson in trust for		Charles Baxter et al.	27,013
Yeo H.	4,243		352,938
2004-336(IT)G, 2004-337(IT)G & 2004-338(IT)G			766,886
Macleod Dixon in trust for		CITIZENSHIP AND IMMIGRATION	
Yim, KYC et al.	7,819	Department	
2004-175(IT)G		<i>Authority—Federal Court Award IMM-8890-04</i>	
Thornsteinssons LLP in trust for		Settlement for legal costs—	
Yoon HS.	3,132	Mario D Bellissimo in trust for	
<i>Authority—Quebec Superior Court</i>		Awais K A	2,500
760-11-001531-991 and 760-11-001532-999		<i>Authority—Federal Court Award IMM-8214-04</i>	
Price Waterhouse Cooper Inc.	585	Settlement for legal costs—	
<i>Authority—Court of Queen's Bench of Alberta</i>		Bohbot & Associates in trust for	
31-412230 & 31-412231		Ben-Musa Z M	3,225
Swanick & Associates in trust for		<i>Authority—Federal Court Award IMM-577-04</i>	
Geyer RH.	10,000	Settlement for legal costs—	
<i>Authority—Supreme Court of BC 0523753</i>		Rocco Galati in trust for	
The City of Prince Georges	2,146	Chen T et al.	2,645

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Supreme Court of Canada SCC-30334</i>		ENVIRONMENT	
Settlement for legal costs—		Parks Canada Agency	
David Matas in trust for		<i>Federal Court of Canada, Agreement 90-1856-610-28</i>	
Esteban J	870	Billing from Hydro One for the period 01/05/2002 to	
		31/03/2005—	
<i>Authority—Federal Court Award IMM-445-05</i>		Municipality of Trent Hills	
Settlement for legal costs—		(the Corporation of the Town of Campbellford)	182,593
Embarkation Law Group in trust for			
Gomez Rosales C J	2,500		
<i>Authority—Federal Court Award IMM-10030-04</i>		FISHERIES AND OCEANS	
Settlement for legal costs—		Department	
Dan Miller in trust for		<i>Authority—Supreme Court of PEI GSC-18644</i>	
Ivanova M et al	1,500	Payment of plaintiff's costs of responding	
		to the motion pursuant to Rules 21 and 25—	
<i>Authority—Federal Court of Appeal A-589-04</i>		United Scallopers of Cardigan Riding	1,500
Settlement for legal costs—			
Inna Kogan in trust for			
Lazareva N	2,500		
<i>Authority—Federal Court Award IMM-5450-05</i>		HEALTH	
Settlement for legal costs—		Department	
Mario D Bellissimo in trust for		<i>Authority—The Queen's Bench Winnipeg Centre</i>	
Moharib F S	2,000	CI 04-01-36232	
<i>Authority—Federal Court Award IMM-147-05</i>		Loss/Damage to property/injury—	
Settlement for legal costs—		Name withheld ⁽¹⁾	3,500
Larlee & Associates in trust for			
Monemi A R	7,115	<i>Authority—Ontario Superior Court of Justice 94-CQ-056153</i>	
<i>Authority—Federal Court Award IMM-6773-04</i>		Compensation for costs related to the litigation—	
Settlement for legal costs—		Blaney, McMurtry LLP in trust for	
Orchid Helix	776	Judith Logan et al	10,000
<i>Authority—Federal Court Award IMM-324-05</i>		Legge & Legge in trust for	
Settlement for legal costs—		Judith Logan et al	54,700
Pacheco F F et al	1,500		68,200
<i>Authority—Federal Court of Appeal A-614-04</i>			
Settlement for legal costs—		HUMAN RESOURCES AND SOCIAL	
Rocco Galati in trust for		DEVELOPMENT	
Peng S et al	6,500	Departments	
<i>Authority—Federal Court Award IMM-1455-05</i>		Human Resources and Skills Development	
Settlement for legal costs—		<i>Authority—Federal Court of Appeal A-212-01 and A-492-01</i>	
Lori A O'Reilly in trust for		Settlement for fees and disbursements—	
Pimentel J A	1,500	Berardino and Harris in trust for	
<i>Authority—Federal Court Award IMM-171-05</i>		Tomasson P	4,343
Settlement for legal costs—		<i>A-53-05</i>	
Preston Clark McLeod in trust for		Settlement of disbursements—	
Puvenhitharasa P	1,500	Bielich M	4,000
<i>Authority—Federal Court Award IMM-5637-04</i>		<i>A-298-05</i>	
Settlement for legal costs—		Settlement of fees—	
Stephen Green in trust for		Myers D	400
Shapovalov D	2,500	<i>A-379-05</i>	
<i>Authority—Federal Court Award IMM-1864-04</i>		Settlement of disbursements—	
Settlement for legal costs—		Thibault M	300
David Orman in trust for		<i>A-630-02</i>	
Singh B et al	2,500	Settlement for fees and disbursements relating to the	
	41,631	violation of the Canadian Charter of Rights and Freedoms—	
		McCandless Tramley Barristers & Solicitors in trust for	
		Misquadis R et al	77,500

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court of Canada, Trial division T-1274-99</i>		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Settlement for fees and disbursements relating to the violation of the Canadian Charter of Rights and Freedoms— Christopher M Reid Barristers & Solicitors in trust for Misquadis R et al	69,000	Department	
<i>Authority—Court of Appeal for Ontario 3-CL-4932</i>		<i>Authority—Supreme Court of BC Docket# 90 0913</i>	
Settlement of fees— Stikeman Elliott LLP in trust for Air Canada	10,000	Payment of legal fees and related expenses— Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	30,198
<i>Authority—Ontario Superior Court of Justice 03-CV-257806 CM2</i>		Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	134,025
Settlement of fees— United Food and Commercial Workers Union Canada	48,000	Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	25,987
	213,543	Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	155,568
Social Development		Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	17,431
<i>Authority—Ontario Superior Court of Justice Appeal 01-CV-221056CP</i>		Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	6,944
Settlement for fees and disbursements— Roy Elliott Kim O'Connor LLP in trust for Hislop, G et al	1,737,410	Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	7,760
<i>Authority—Court of Appeal of Ontario Appeal C41224</i>		Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	167,497
Settlement for legal fees and disbursements— Roy Elliott Kim O'Connor LLP in trust for Hislop, G et al	325,000	Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	8,593
<i>Authority—Federal Court of Appeal A-292-04</i>		Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	16,396
Settlement for legal fees and disbursements— Kelly Howard Santini LLP in trust for Dimillo, A	2,672	Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	110,556
<i>Authority—Federal Court of Appeal A-74-04</i>		Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	1,451
Settlement for legal fees and disbursements— Fleck & Daigneault in trust for Garrett, C	8,279	Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	27,001
<i>Authority—British Columbia Court of Appeal C4031635</i>		Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	127,819
Settlement for legal fees and disbursements— South Fraser Law Group in trust for Adamoski, D	7,005	Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	355
<i>Authority—British Columbia Supreme Court S001167</i>		Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	137,257
Settlement for legal fees and disbursements— South Fraser Law Group in trust for Adamoski, D	4,013	Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	21,860
<i>Authority—British Columbia Supreme Court B041960</i>		Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	13,342
Settlement for legal fees and disbursements— Fasken Martineau DuMoulin LLP in trust for Soular, P	300	Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	29,754
<i>Authority—British Columbia Supreme Court 230672</i>		Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	159,973
Settlement for legal fees and disbursements— Harper Grey Easton in trust for Laszlo, J	1,000	Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	891
<i>Authority—Federal Court of Appeal A-362-05</i>		Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	1,236
Settlement for legal fees and disbursements— Press & Mason Law Office in trust for Whitley, S	1,982	Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	56,403
	2,087,661	Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	150,188
Total Departments	2,301,204	Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	127,046
		Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	20
		Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	23,504
		Rosenberg and Rosenberg in trust for Roger William and the Xeni Gwet'in First Nation	30,694
		Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	97,139
		Woodward and Company in trust for Roger William and the Xeni Gwet'in First Nation	4,055

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Rosenberg and Rosenberg in trust for Roger William and the Xenig Gwet'in First Nation	39,886	<i>Authority—Federal Court of Canada</i> <i>Court Registry Number: T-1313-05</i> <i>File Number: E5440-02-E-152</i> Settlement of dismissed motion— Buset & Partners, LLP in trust for Eugene Esquega, Brian King, Gwendoline King, Hugh King Sr, Rita King, Wayne King, Eugene Esquega, Brian King, Gwendoline Attorney General of Canada	7,500
Woodward and Company in trust for Roger William and the Xenig Gwet'in First Nation	84,310	<i>Authority—Quebec Superior Court</i> <i>Court Registry Number: 500-5-006234-81</i> Settlement of litigation, payment received in favour of INAC— Beauvais, R V	(50,000)
Rosenberg and Rosenberg in trust for Roger William and the Xenig Gwet'in First Nation	49,377		2,528,806
Woodward and Company in trust for Roger William and the Xenig Gwet'in First Nation	153,592		
<i>Authority—Federal Court Court# T-705-97</i> Payment of legal fees and related expenses— Rath & company in trust of Chief Liza Wolf, Dene Tsaa First Nation	1,000	INDUSTRY Department <i>Authority—Federal Appeal Court Award A-432-04</i> Payment of legal fees in a Trade-Mark case— Effigi Inc	1,765
<i>Authority—Federal Court, Court# T-2953-93</i> Payment of legal fees and related expenses— Dubuc Osland in trust of Louis Bull Band	3,000		
<i>Authority—Federal Court, Court# T-132-02</i> Payment of legal fees and related expenses— Diana C Goldie in trust of John Robert Morin	6,354	JUSTICE Department <i>Authority—Ontario Court of Appeal C42288, M32713</i> Payment of cost of appeal and motion— Gowling Lafleur Henderson LLP in trust for the Ottawa Citizen Group Inc and Jaimet K.	33,290
<i>Authority—Court of Appeal (Vancouver) Court# CA025808</i> Payment of legal fees and related expenses— Hutchins Grant & Associates in trust of Luuxhon et al.	13,000	<i>Authority—Ontario Superior Court of Justice 29762/98</i> Payment for the cost of publication— Cohen Highley LLP for Cloud M et al.	23,590
<i>Authority—Ontario Superior Court</i> <i>Settlement of litigation/annuities</i> <i>Court Registry Number: DC-05-000013</i> <i>File Number: E5540-02-W-233</i> Duboff Edwards Haight & Schachter in trust for Chief and Counsel of Whitesand First Nation	39,419	<i>Authority—Ontario Superior Court of Justice</i> <i>98-CV-144681CM</i> Payment for change in timetable— Sam Laufer in trust for Kussner B & Mullin K.	20,700
<i>Authority—Ontario Superior Court</i> <i>Court Registry Number: 01-CV-213506CM</i> <i>File Number: LMRB E5440-02-s-377</i> Settlement of litigation/damages— Goodman and Carr in trust for New Slate Falls Nation	17,810	<i>Authority—Northwest Territories Supreme Court</i> <i>S-1-CR-2004000034</i> Payment of costs as a charter remedy— Delorme GA.	15,000
<i>Court Registry Number: DC-05-000013</i> <i>File Number: E5440-2/W233</i> Settlement of litigation/annuities— Duboff Edwards Haight & Schachter in trust for Chief and Counsel of Whitesand First Nation	15,000	<i>Authority—Northwest Territories Supreme Court</i> <i>S-0001-CV 2005000131</i> Payment of lump sum costs for same sex marriage case— Lawson Lundell LLP in trust for Perrino J and Snow C.	5,000
<i>Authority—Ontario Superior Court</i> <i>Court Registry Number: DC-05-000013</i> <i>File Number: E5540-02-W-233</i> Settlement of litigation/annuities— Minister of Finance of Ontario	16,597	<i>Authority—Supreme Court of the Northwest Territories</i> <i>S-0001-CV-2001000345</i> Payment of defence cost— Balfour Moss in trust for Fédération Franco-Ténoise et al.	3,750
<i>Authority—Ontario Superior Court</i> <i>Court Registry Number: DC-05-000013</i> <i>File Number: E5540-02-W-233</i> Settlement of litigation/annuities— Minister of Finance of Ontario	91,018	<i>Authority—Federal Court T-2073-00</i> Payment of defence cost— Sheldon Blank	2,700
<i>Authority—Ontario Superior Court</i> <i>Court Registry Number: 02-CV-237453CM3</i> <i>File Number: E55440-2/W245</i> Settlement of litigation/timber rights— Whitefish Lake Band of Indians	350,000		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Court of Queen's Bench of Alberta</i> <i>0161 68007Q2</i>		<i>Authority—Federal Court T-349-03</i>	
Payment of interpretation services—		The Court awarded legal costs to an	
Lazin G in trust for		employee following her request for a	
Lam TK	2,000	judicial review of a grievance	
	106,030	decision—	
		Yearwood & Company in trust for	
		Côté D	7,473
Commissioner for Federal Judicial Affairs		<i>Authority—Federal Court T-712-04</i>	
<i>Authority—Federal Court Settlement T-429-00</i>		The Court awarded a compensation to an inmate	
Pension benefit—		related to the violation of her constitutional rights	
Corbett, M C	62,370	and for general damages as well as legal costs—	
	168,400	John Hill in trust	
		Name withheld ⁽²⁾	13,500
			812,588
PUBLIC SAFETY AND EMERGENCY			
PREPAREDNESS		National Parole Board	
Correctional Service		<i>Authority—Federal Court of Appeal A-405-04</i>	
<i>Authority—Federal Court T-211-00</i>		Payments of court fees—	
The Court awarded a compensation to an inmate due to		Gaétan Plante	500
the lengthy delay of his transfer from the United		<i>Authority—Federal Court of Appeal A-427-04</i>	
States of America to Canada as well as legal costs—		Payments of court fees—	
Conroy & Company in trust		John L Hill in trust for	
Name withheld ⁽²⁾	46,036	M Coscia	4,441
<i>Authority—Ontario Superior Court of Justice</i> <i>14924/03</i>		<i>Authority—Federal Court T-2301-05</i>	
The Court awarded legal costs to the claimant following		Payments of court fees—	
a judgment on motion—		Name withheld ⁽¹⁾	259
Willoughby, Macleod, Warkentin, LLP in trust			5,200
Name withheld ⁽¹⁾	3,000		
<i>Authority—Court of Queen's Bench of Alberta</i> <i>0103 01323</i>		Royal Canadian Mounted Police	
The Court awarded a compensation to an inmate for		<i>In the Court of Queen's Bench of New Brunswick</i>	
damages due to serious injuries inflicted by another		<i>Docket number S/C/1003/00</i>	
inmate while incarcerated in a federal institution		Injuries caused by a motor vehicle accident—	
as well as legal costs—		Zed & Company in trust Crawford P.	114,519
Michele Reeves in trust		<i>Ontario Superior Court of Justice</i>	
Name withheld ⁽²⁾	728,079	<i>Court file number 04-CV-027559</i>	
<i>Authority—Ontario Superior Court of Justice</i> <i>00-847</i>		Cost of the motion—	
Agreement following a request from an inmate		Name withheld ⁽¹⁾	3,400
who claimed has sustained injuries after falling in			117,919
an area under construction at Kingston Penitentiary—			935,707
Mackesy, Smye LLP in trust		PUBLIC WORKS AND GOVERNMENT SERVICES	
Name withheld ⁽¹⁾	7,500	<i>Authority—Canadian International Trade Tribunal</i>	
<i>Authority—Federal Court T-1628-04</i>		Lost of profit for awarding of contract to	
The Court awarded a compensation to an		another company—	
inmate to replace personal goods illegally		Barry Spalding in trust for	
withdrawn as well as legal costs—		Ready John Inc	80,676
Name withheld ⁽²⁾	2,000	<i>Authority—Canadian International Trade Tribunal</i> <i>PR-2004-038</i>	
<i>Authority—Federal Court T-954-02</i>		Costs resulting from preparing and proceeding	
The Court awarded a compensation to an		with the complaint—	
inmate due to exposure to an allergic		Treerankin J V	1,000
substance during incarceration as well as		<i>Authority—Canadian International Trade Tribunal</i> <i>PR-2004-046</i>	
legal costs—		Costs resulting from preparing and proceeding	
Rachlin & Wolfson in trust		with the complaint—	
Name withheld ⁽²⁾	5,000	Veritaaq Technology House Inc.	2,400

COURT AWARDS—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Canadian International Trade Tribunal PR-2004-054</i>		<i>Authority—Canadian International Trade Tribunal PR-2005-017</i>	
Costs resulting from preparing and proceeding with the complaint— Gowling Lafleur Henderson LLP in trust for Envoy Relocation Services	2,400	To compensate for loss of opportunity and to cover costs for preparing and proceeding with the complaint— 1075776 Ontario Inc.	20,897
			134,845
<i>Authority—Federal Court T-1399-03</i>			
Costs to hire a mediator— Davies, Ward, Phillips & Vineberg LLP in trust for Rostrust Investments Inc	7,500		
<i>Authority—Canadian International Trade Tribunal PR-2004-061</i>		TREASURY BOARD	
To compensate for loss of opportunity— MTS Allstream Inc	1,367	Secretariat	
Rogers Telecom Inc	1,367	<i>Authority—Federal Court Certificate of Judgement T-2160-99</i>	
TELUS Communications Inc	1,367	Payments for the Pay Equity settlement pursuant to Section 30 of the <i>Crown Liabilities and Proceedings Act</i>	269,090
<i>Authority—Canadian International Trade Tribunal PR-2005-026</i>			
Costs resulting from preparing and proceeding with the complaint— P & L Communications Inc	1,000	VETERANS AFFAIRS	
<i>Authority—Federal Court A-286-05</i>		<i>Authority—Federal Court of Canada T-2211-03</i>	
Refund of disbursements incurred when a CITT decision was appealed— Affleck, Greene, Orr LLP in trust for Royal LePage Relocation Services Limited	5,000	Settlement for legal costs and disbursements— Fasken, Martineau, DuMoulin, LLP in trust for Frye, O K	4,869
<i>Authority—Canadian International Trade Tribunal PR-2004-070</i>		<i>T-1447-04</i>	
Costs resulting from preparing and proceeding with the complaint— CSI Consulting Inc	8,871	Settlement for legal costs and disbursements— Jones, W D G	1,039
<i>Authority—Canadian International Trade Tribunal PR-2005-015</i>		<i>T-1201-05</i>	
Supply of mattress cushioning material— La société de Gestion Ville-Marie Limitée	1,000	Settlement for legal costs and disbursements— Raven, Cameron, Ballantyne & Yazbeck, LLP in trust for Martel, J	2,000
		<i>T-1121-04</i>	
		Settlement for legal costs and disbursements— Fuller, Pearlman, McNeil in trust for Trotter, E J	2,946
			10,854
		Total	9,090,411

(1) Name withheld in accordance with settlement.

(2) Name withheld due to reintegration mandate.

SECTION 9

2005-2006

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs

completed in the current year. An (a) adjacent to the total expenditures from inception indicates that the previous year's *Public Accounts of Canada* have been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE AND AGRI-FOOD				
Department				
Crop Insurance and Waterfowl	141	3,542	831	2,216
	177	3,289	682	1,448
	<i>2,388</i>	<i>37,192</i>	<i>11,237</i>	<i>36,111</i>
Payments in connection with the <i>Farm Income</i> <i>Protection Act</i> —Safety Net Companion Programs.....	...	1,627	6,330	818
	715	1,482	81	1,699
	<i>10,885</i>	<i>15,034</i>	<i>13,257</i>	<i>5,755</i>
Canada/Ontario Agreement on Measures taken due to the Presence of Plum Pox Virus in Ontario.....	...	...	...	...

Canadian Farm Income Program (CFIP) .....	...	...	...	...
	1	553	381	157
	<i>20</i>	<i>14,092</i>	<i>9,669</i>	<i>3,997</i>
Bovine Spongiform Encephalopathy (BSE) .....	...	...	...	...
	...	14	19	7
	<i>189</i>	<i>3,118</i>	<i>1,641</i>	<i>1,906</i>
Skills and Development Initiatives ⁽¹⁾	137	5	...
	7	9	26	8
	<i>220</i>	<i>324</i>	<i>390</i>	<i>206</i>
Info-Centre (Guelph).....	...	...	...	...

Canadian Agriculture Income Stabilization Program (CAISP)	359	8,889	2,238	9,206
	360	17,160	5,280	18,960
	<i>859</i>	<i>37,589</i>	<i>14,974</i>	<i>35,979</i>
Communication and Awareness.....	...	...	...	...

On -Farm Food Safety.....	5	20	28	24
	4	16	23	19
	<i>9</i>	<i>36</i>	<i>51</i>	<i>43</i>
Post Farm Food Safety	1	6	7	6
	2	9	13	11
	<i>3</i>	<i>15</i>	<i>20</i>	<i>17</i>
Food Quality.....	...	...	...	...
	...	...	1	...
	...	...	<i>1</i>	...
Traceability Initiatives	1	6	9	7
	4	15	21	18
	<i>5</i>	<i>21</i>	<i>30</i>	<i>25</i>
Animal Tracking & Traceability .....	...	...	...	...
	3	11	15	13
	<i>3</i>	<i>11</i>	<i>15</i>	<i>13</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
27,154	48,549	38,373	112,020	103,309	9,750	345,885	...	...	...	345,885
28,048	62,091	39,897	130,787	125,006	9,081	400,506	...	...	...	400,506
435,077	708,659	742,828	2,188,672	1,573,235	147,916	5,883,315	...	...	...	5,883,315
30,400	64,796	10,203	...	13,058	27,763	154,995	...	...	240	155,235
60,900	11,548	5,687	...	13,296	13,313	108,721	...	...	...	108,721
518,004	249,774	38,689	45,996	193,799	66,102	1,157,295	340	...	416	1,158,051
...	8,055	...	...	...	...	8,055	...	...	...	8,055
...	4,039	...	...	...	...	4,039	...	...	...	4,039
...	25,224	...	...	...	...	25,224	...	...	...	25,224
...
3,774	7,807	4,588	18,258	17,722	883	54,124	...	...	...	54,124
95,828	198,244	116,492	463,640	450,017	22,430	1,374,429	...	...	...	1,374,429
10,961	4,575	929	747	16,227	10	33,449	...	...	...	33,449
8,541	14,418	13,840	25,630	63,305	7,075	132,849	3	...	...	132,852
71,641	90,490	37,523	66,725	278,544	17,456	569,233	3	...	...	569,236
...	2,222	769	3,559	925	17	7,634	...	...	...	7,634
3	50	33	33	62	30	261	...	...	...	261 (a)
260	4,316	1,404	4,254	1,781	430	13,585	...	...	...	13,585 (a)
...	200	...	...	...	...	200	...	...	...	200
...	200	...	...	...	...	200	...	...	...	200
...	600	...	...	...	...	600	...	...	...	600
174,074	176,980	149,809	219,732	306,185	21,198	1,068,670	...	...	...	1,068,670
81,720	102,180	116,340	276,060	154,920	31,020	804,000	...	...	...	804,000
356,514	422,030	350,402	811,902	644,104	91,920	2,766,273	...	...	...	2,766,273
...
...	112	...	...	...	...	112	...	...	...	112
...	112	...	...	...	...	112	...	...	...	112
330	525	210	463	499	130	2,234	...	...	...	2,234
268	427	171	376	406	106	1,816	...	...	...	1,816
598	952	381	839	905	236	4,050	...	...	...	4,050
88	140	56	123	133	35	595	...	...	...	595
147	235	94	207	223	58	999	...	...	...	999
235	375	150	330	356	93	1,594	...	...	...	1,594
...
6	10	4	9	9	2	41	...	...	...	41
6	10	4	9	9	2	41	...	...	...	41
101	161	64	142	153	40	684	...	...	...	684
246	392	157	345	373	97	1,668	...	...	...	1,668
347	553	221	487	526	137	2,352	...	...	...	2,352
...	663	...	...	...	...	663	...	...	...	663
177	282	113	248	268	70	1,200	...	...	...	1,200
177	945	113	248	268	70	1,863	...	...	...	1,863

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canadian Food Inspection Agency				
Rabies Indemnification Program .....	...	...	...	...

	...	...	...	5
Total ministry	507	14,227	9,448	12,277
	1,273	22,558	6,542	22,340
	14,581	107,432	51,285	84,057
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Department				
Cooperation Agreements .....	...	...	1,141	...
	3,586	6	1,143	5,762
	224,161	109,275	212,505	211,956
Cooperation Agreements—TAGS/CED .....	...	...	...	...

	32,934	...	6,614	983
Cooperation Agreements—TAGS/ER .....	...	...	...	...

	69,101	...	10,449	2,307
Total ministry .....	...	...	1,141	...
	3,586	6	1,143	5,762
	326,196	109,275	229,568	215,246
CANADIAN HERITAGE				
Department				
Official Language in Education Program	3,775	3,467	9,560	26,312
	3,200	2,174	6,771	18,255
	90,872	52,193	176,083	655,336
National Sport Organizations Support Program	180	200	255	240
	213	200	255	180
	593	600	810	600
Arts Presentation Canada Program	120	...	...	...
	140	...	...	...
	582	...	...	...
Cultural Spaces Canada Program .....	...	...	...	...
	1,200	...	...	...
	3,100	...	...	...
Total ministry	4,075	3,667	9,815	26,552
	4,753	2,374	7,026	18,435
	95,147	52,793	176,893	655,936
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC				
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement (1994) .....	...	...	...	...

Contributions to the Province of Quebec under Structure Canada Program (2000) .....	...	...	...	...

Total ministry .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	1	1	...	...	...	2	...	...	...	2
...	4	1	...	...	...	5	...	...	...	5 (a)
232	2,388	81	18	1	...	2,725	...	...	...	2,725 (a)
243,108	306,867	200,414	336,786	440,489	58,943	1,623,066	...	...	240	1,623,306
183,830	203,795	180,925	451,953	375,590	61,735	1,510,541	3	...	...	1,510,544
1,478,919	1,704,672	1,288,288	3,583,120	3,143,545	346,792	11,802,691	343	...	416	11,803,450
...	...	...	...	...	...	1,141	...	...	...	1,141
...	...	...	...	...	...	10,497	...	...	...	10,497
16	139	...	...	...	...	758,052	...	...	...	758,052
...
...
...	...	...	...	...	...	40,531	...	...	...	40,531
...
...
...	...	...	...	...	...	81,857	...	...	...	81,857
...	...	...	...	...	...	1,141	...	...	...	1,141
...	...	...	...	...	...	10,497	...	...	...	10,497
16	139	...	...	...	...	880,440	...	...	...	880,440
66,134	87,119	13,566	7,086	14,239	18,037	249,295	1,109	3,018	2,053	255,475
51,367	63,408	11,052	5,370	10,295	13,798	185,690	1,122	696	1,004	188,512
2,480,674	2,208,734	259,022	191,628	268,471	294,821	6,677,834	28,233	11,731	22,435	6,740,233
634	884	367	259	378	434	3,831	292	322	292	4,737
634	405	100	259	325	434	3,005	222	192	192	3,611
1,268	1,289	627	658	903	968	8,316	779	719	624	10,438
...	...	...	...	...	...	120	...	...	...	120
...	...	...	...	...	...	140	...	...	...	140
...	...	...	...	...	...	582	...	...	...	582
...
...
...	...	...	456	...	...	1,656	...	22	...	1,678
...	...	...	900	...	...	4,000	...	88	...	4,088
66,768	88,003	13,933	7,345	14,617	18,471	253,246	1,401	3,340	2,345	260,332
52,001	63,813	11,152	6,085	10,620	14,232	190,491	1,344	910	1,196	193,941
2,481,942	2,210,023	259,649	193,186	269,374	295,789	6,690,732	29,012	12,538	23,059	6,755,341
...
37	...	...	...	...	...	37	...	...	...	37
625,093	...	...	...	...	...	625,093	...	...	...	625,093 (f)
85,724	...	...	...	...	...	85,724	...	...	...	85,724
85,339	...	...	...	...	...	85,339	...	...	...	85,339
296,488	...	...	...	...	...	296,488	...	...	...	296,488
85,724	...	...	...	...	...	85,724	...	...	...	85,724
85,376	...	...	...	...	...	85,376	...	...	...	85,376
921,581	...	...	...	...	...	921,581	...	...	...	921,581

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
ENVIRONMENT				
Department				
Canada/Newfoundland Climate Network Expansion Agreement	29	...	...	...
	22	...	...	...
	1,268	...	...	...
Canada/Quebec Climate Network Expansion Agreement .....	...	...	...	...

North American Waterfowl Management Plan .....	...	...	...	...

Ottawa River Regulation .....	...	...	...	...

Protection and Clean-up of St-Lawrence River .....	...	...	...	...

Pulp and Paper .....	...	...	...	...

Water Quantity Survey Agreement	425	12	56	162
	426	10	63	162
	1,742	69	420	839
Weather Radio Network .....	...	...	...	...

	1,150	21	791	2,376
Research Program for the Effects of Acid Rain on Ecosystems .....	...	...	...	...

Georgia Basin Action Plan (formerly the Georgia Basin Ecosystem Initiative) .....	...	...	...	...

BC Waste Management Act .....	...	...	...	...

SARA-Species At Risk Act .....	...	...	...	...

Border Air Quality Strategy Initiative .....	...	...	...	...

Habitat Stewardship Program .....	...	...	...	...

CEPA: Canadian Environmental Protection Act .....	...	...	...	...

Northern Oil & Gas .....	...	...	...	...

Canadian Environmental Assessment Agency				
Eastmain-1-A Panel Review .....	...	...	...	...

Total ministry	454	12	56	162
	448	10	63	162
	4,160	90	1,211	3,215

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	29	...	...	...	29
...	...	...	...	...	...	22	...	...	...	22
...	...	...	...	...	...	1,268	...	...	...	1,268
210	...	...	...	...	...	210	...	...	...	210
207	...	...	...	...	...	207	...	...	...	207
6,554	...	...	...	...	...	6,554	...	...	...	6,554
...	217	361	626	569	4	1,777	...	...	...	1,777
...	...	455	637	597	3	1,692	...	...	...	1,692
...	217	3,678	6,390	5,219	26	15,530	...	...	...	15,530
...	66,658	...	...	...	...	66,658	...	...	...	66,658
...	73,581	...	...	...	...	73,581	...	...	...	73,581
(21,459)	206,953	...	...	...	...	185,494	...	...	...	185,494
356	...	...	...	...	...	356	...	...	...	356
450	...	...	...	...	...	450	...	...	...	450
28,396	...	...	...	...	...	28,396	...	...	...	28,396
...
1,750	...	...	...	...	273	2,023	...	...	...	2,023
200	2,551	...	...	...	...	3,406	...	...	...	3,406
200	2,410	...	...	...	...	3,271	...	...	...	3,271
19,883	22,412	6,117	5,823	14,211	...	71,516	...	...	...	71,516
...
...	...	...	...	...	...	4,338	...	...	...	4,338
92	...	...	...	...	...	92	...	...	...	92
92	...	...	...	...	...	92	...	...	...	92
484	...	...	...	...	...	484	...	...	...	484
...	...	...	...	...	88	88	...	...	...	88
...	...	...	...	...	67	67	...	...	...	67
...	...	...	...	...	294	294	...	...	...	294 (a)
...
...	...	...	...	...	20	20	...	...	...	20 (a)
...	...	...	...	...	18	18	...	...	...	18
...	...	...	...	...	160	160	...	...	45	205
...	...	...	...	...	188	188	...	...	45	233 (a)
...	...	...	...	...	...	...	...	...	6	6
...	...	...	...	...	133	133	...	...	6	139 (a)
...	...	...	...	...	...	...	...	...	9	9
...	...	...	...	...	142	142	...	...	9	151 (a)
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	5	5	...	...	...	5
...
44	...	...	...	...	...	44	...	...	...	44
218	...	...	...	...	...	218	...	...	...	218
858	69,426	361	626	569	130	72,654	...	...	...	72,654
993	75,991	455	637	597	230	79,586	...	...	60	79,646
35,826	229,582	9,795	12,213	19,430	1,096	316,618	...	...	60	316,678

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
FISHERIES AND OCEANS				
Department				
Atlantic Fishers Early Retirement Program
	482	...	...	...
BC Hydro Water Use Planning	13,352	43	2,688	...

Burrard Inlet Environmental Action Plan

Canada/British Columbia Agreement—Joint Habitat Restoration, Protection and Data Sharing

Defensible Methods Project (OMNR)

Forest Renewal—British Columbia Watershed Restoration Program

Fraser Basin Management Program

Fraser River Estuary Management

Hamilton Harbour Remedial Action Plan

Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production

Hydrographic Arctic Survey—Rankin Inlet

Northern Cod Early Retirement Program

Operation of Alouette River Hatchery	68,471	...	...	...

Puntledge River Steelhead

Atlantic Salmon

Methods & Standard Manual for Escapement

Effects of Hydro Ramping on Fish Habitat

Project Quinte

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
673	482	16,756	...	...	...	482
...	16,756 (f)
...	115	115	...	...	...	115
...	932	932	...	...	...	932
...	21	21	...	...	...	21
...	45	45	...	...	...	45
...	738	738	...	...	...	738
...
...	440	440	...	...	...	440
...	4,397	4,397	...	...	...	4,397
...
...	840	...	...	...	...	840	...	...	...	840 (f)
...
...
...	1,774	1,774	...	...	...	1,774
...
...	20	20	...	...	...	20
...	1,552	1,552	...	...	...	1,552
...	21	21	...	...	...	21
...
...	896	896	...	...	...	896
...
...	15	...	...	...	...	15	...	...	...	15
...	882	...	...	...	...	882	...	...	...	882
...	46	...	46
...	60	...	60
...	4,860	629	...	5,489
...
...	614	...	614 (f)
...
...	68,471	...	...	...	68,471
...
...	638	638	...	...	...	638
...
...
...	35	35	...	...	...	35
...
...	2	2	...	...	...	2
...	333	333	...	...	...	333
...
...	55	55	...	...	...	55
...	190	...	...	...	...	190	...	...	...	190
...	242	...	...	...	...	242	...	...	...	242
...	1,449	...	...	...	...	1,449	...	...	...	1,449
...	300	...	...	...	...	300	...	...	...	300
...	228	...	...	...	...	228	...	...	...	228
...	1,356	...	...	...	...	1,356	...	...	...	1,356

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis

Aquaculture Database Division

Escapement Database Division

First Nations Participation in Atlantic Salmon Watch Program

Harvest Catch Database Maintenance

Information Technology & Science Division

Oxygen Toxicity Study on Atlantic Salmon—Watch Program

Science and Technology Internship Program

Science Council of British Columbia

Species at Risk in Ontario

Fisheries Restoration in Toronto Harbour

Queen Charlotte Strait Sea Lice Investigation 2001

North Island Strats & Quatsino Sound Aquaculture Opportunities

Campbell River Water Use Plan and Estuary Rehabilitation

Owikeno/Long Lakes Watershed—Based Fish Sustainability

Nimpkish River Watershed—Based Fish Sustainability Plan

Quinsam Hatchery Steelhead & Cutthroat Conservation Enhancement

Snootli Hatchery Steelhead & Cutthroat Conservation Enhancement

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...	48	48	...	...	...	48
...	213	213	...	...	...	213
...
...
...	1,158	...	...	...	...	1,158	...	...	...	1,158
...
...
...	1,111	1,111	...	...	...	1,111
...
...	9	9	...	...	...	9
...	411	411	...	...	...	411
...
...
...	196	196	...	...	...	196
...
...
...	8	8	...	...	...	8
...
...
...	4	4	...	...	...	4
...	91	...	...	...	...	91	...	...	...	91
...	91	...	...	...	...	91	...	...	...	91
...	595	...	...	...	...	595	...	...	...	595 (f)
...
...
...	157	157	...	...	...	157
...	114	...	...	...	...	114	...	...	...	114
...	250	...	...	...	...	250	...	...	...	250
...	1,545	...	...	...	...	1,545	...	...	...	1,545
...
...
...	48	...	...	...	...	48	...	...	...	48 (f)
...
...	40	40	...	...	...	40
...	65	65	...	...	...	65
...
...
...	50	50	...	...	...	50
...
...	12	12	...	...	...	12
...	49	49	...	...	...	49
...
...
...	413	413	...	...	...	413
...
...	13	13	...	...	...	13
...	35	35	...	...	...	35
...
...
...	56	56	...	...	...	56
...
...
...	10	10	...	...	...	10

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Central Coast Land & Coastal Resource Management				
Plan Review	***	***	***	***
BC Hydro Collaboration—Birtwell	***	***	***	***
GVRD—Cleveland Dam East Abutment Seepage				
Control	***	***	***	***
Carpenter Reservoir Food Web Study	***	***	***	***
Fish Forestry—FRBC	***	***	***	***
Variable Retention Forestry—FRBC	***	***	***	***
BC Hydro Collaboration—Shortreed	***	***	***	***
Canadian Council of Fisheries and Aquaculture Ministers	***	***	***	***
Funding of the Yukon Placer Committee	***	***	***	***
Fraser Basin Council—Debris Trap	***	***	***	***
Quesnel Lake Nutrient Circulation Study	***	***	***	***
Contaminant Surveillance Program	***	***	***	***
Sydenham River Species at Risk	***	***	***	***
Can Boreal Forest Management Safety emulates				
Natural Disturbance Patterns in Shoreline Forests	***	***	***	***
Tanner Crab Fishery Development Program	***	***	***	***
Riparian Buffers—FRBC	***	***	***	***
Skeena River Steelhead Stock Identification	***	***	***	***
Bella Coola River Watershed—Based Sustainability Plan	***	***	***	***
Broughton Archipelago Aquaculture Consultation Process	***	***	***	***
Habitat Supply Analysis in Lake Ecosystems	***	***	***	***

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...
...	20	20	...	...	...	20
...
...
...	6	6	...	...	...	6
...
...
...	212	212	...	...	...	212
...
...	42	42	...	...	...	42
...
...
...	106	106	...	...	...	106
...
...	67	67	...	...	...	67
...
...	8	8	...	...	...	8
...	214	214	...	...	...	214
...	76	...	...	...	...	76	...	...	...	76
...	80	...	...	...	...	80	...	...	...	80
...	231	...	...	...	...	231	...	...	...	231
...	16	16	...	...	...	16
...	3	3	...	...	...	3
...	59	59	...	...	...	59
...
...	75	75	...	...	...	75
...	230	230	...	...	...	230
...
...
...	5	5	...	...	...	5
...	289	...	...	...	...	289	...	...	...	289
...	195	...	...	...	...	195	...	...	...	195
...	612	...	...	...	...	612	...	...	...	612 (f)
...
...	389	...	...	...	...	389	...	...	...	389 (f)
...
...
...	20	...	...	...	...	20	...	...	...	20
...
...	1	1	...	...	...	1
...	28	28	...	...	...	28
...
...	75	75	...	...	...	75
...	146	146	...	...	...	146
...
...	5	5	...	...	...	5
...
...	20	20	...	...	...	20
...	50	50	...	...	...	50
...
...	40	40	...	...	...	40
...	274	...	...	...	...	274	...	...	...	274
...	272	...	...	...	...	272	...	...	...	272
...	696	...	...	...	...	696	...	...	...	696 (f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Stream Assessment Protocol
ECOPATH in the Bay of Quinte and Oneida Lake
Nunavut Wildlife Resource Centre Coalition
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005)
Brominated flame retardants and PBDE's (MWLAP) Ikonomou
Storm surge forecast model (MWLAP) Thomson, Rick
Microsatellite Analysis of Okanagan Lake shore and stream spawning Kokanee
Coastal Planning Policy Review
BC Hydro Bridge Coastal Restoration
Ministry of Transportation Environmental Fund
Campbell River Estuary Management Plan
Hiring and training of multidisciplinary agents and assistants with the renewable resources (2005-2007)
Voisey's Bay Environmental Management Board	57	...	...	...
Recovery of Aurora Trout	55	...	...	...
Developing an Ecosystem Recovery Plan for the Ausable River Species at Risk	132	...	...	...
Developing an Ecosystem Recovery Plan for the Thames River Species at Risk
Developing a Recovery Plan for the Darter Channel
Conservation Genetics of Redhorse Suckers
Baitfish Primer for the Baitfish Industry

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...
...	10	...	...	...	...	10	...	...	...	10 (f)
...	172	...	...	...	...	172	...	...	...	172
...	182	...	...	...	...	182	...	...	...	182
...	524	...	...	...	...	524	...	...	...	524
...	...	...	...	...	...	...	...	3	...	3
...	...	...	...	...	...	...	...	5	...	5
...	...	...	...	...	...	...	...	53	...	53
44	...	...	...	...	...	44	...	...	...	44
29	...	...	...	...	...	29	...	...	...	29
333	...	...	...	...	...	333	...	...	...	333
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	1	1	...	...	...	1
...	...	...	...	...	6	6	...	...	...	6
...	...	...	...	...	44	44	...	...	...	44
...	...	...	...	...	4	4	...	...	...	4
...	...	...	...	...	48	48	...	...	...	48
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	40	40	...	...	...	40
...
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	15	15	...	...	...	15
...
...	...	...	...	...	24	24	...	...	...	24
...	...	...	...	...	24	24	...	...	...	24
...
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	10	10	...	...	...	10
...
...	...	...	...	...	2	2	...	...	...	2
...	...	...	...	...	2	2	...	...	...	2
28	...	...	...	...	...	28	...	...	...	28
100	...	...	...	...	...	100	...	...	...	100
128	...	...	...	...	...	128	...	...	...	128 (a)
...	...	...	...	...	...	57	...	...	...	57
...	...	...	...	...	...	55	...	...	...	55
...	...	...	...	...	...	132	...	...	...	132 (a)
...
...	10	...	...	...	...	10	...	...	...	10
...	20	...	...	...	...	20	...	...	...	20 (a)(f)
...
...	46	...	...	...	...	46	...	...	...	46
...	46	...	...	...	...	46	...	...	...	46 (a)(f)
...
...	27	...	...	...	...	27	...	...	...	27
...	27	...	...	...	...	27	...	...	...	27 (a)(f)
...
...	54	...	...	...	...	54	...	...	...	54
...	54	...	...	...	...	54	...	...	...	54 (a)(f)
...
...
...	16	...	...	...	...	16	...	...	...	16 (a)(f)
...
...	46	...	...	...	...	46	...	...	...	46
...	46	...	...	...	...	46	...	...	...	46 (a)(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Short Jaw Cisco: Distribution in Relation to Habitat in the Proposed Lake Superior National Marine Conservation Area

Conservation Genetics of Aurora Trout

Fish Communities of St. Clair - Detroit River, Rondeau, Lake St. Francis, Ecosystem: Fish Species at Risk, Introduced Species and Critical Habitat

Implications of Highway Construction on Fish Habitat

Development of Referral Guidelines Publications for Construction Projects in and Near Water

Lake Ontario Mysid and Diporeia Assessment

Yukon Placer Implementation Secretariat

Limnology of Quesnel Lake (Ministry of Environment)

Microsatellite Analysis of baseline and mixed stock in lakeshores and streams spawning Kokanee in Okanagan Lake (MWLAP)

Microsatellite Analysis of Lake Kootenai (Freshwater Fisheries Society)

Effects of Riparian Harvesting on Fish Habitat and Ecology of Small Streams in Prince George Forest District (Ministry of Forests)

Limnology of Quesnel Lake (MWLAP)

Assessing potential impact of intertidal geoduck (Panopea abrupta) aquaculture on the benthic environment (MAFF)

Experimental Tanner Crab Project (MAFF)

White Sturgeon Spawning

Salmon Enhancement and Habitat Advisory Board

Moonbeam Creek

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...	26	...	...	...	...	26	...	...	...	26
...	26	...	...	...	...	26	...	...	...	26 (a)(f)
...
...	16	...	...	...	...	16	...	...	...	16
...	16	...	...	...	...	16	...	...	...	16 (a)(f)
...
...	80	...	...	...	...	80	...	...	...	80
...	70	...	...	...	...	70	...	...	...	70
...	150	...	...	...	...	150	...	...	...	150 (a)
...	9	...	...	...	...	9	...	...	...	9
...
...	9	...	...	...	...	9	...	...	...	9 (f)
...
...	12	...	...	...	...	12	...	...	...	12
...
...	12	...	...	...	...	12	...	...	...	12 (f)
...	12	...	...	...	...	12	...	...	...	12
...
...	12	...	...	...	...	12	...	...	...	12
...	...	...	...	...	126	126	...	...	...	126
...
...	...	...	...	...	126	126	...	...	...	126
...	...	...	...	...	1	1	...	...	...	1
...
...	...	...	...	...	1	1	...	...	...	1
...
...	...	...	...	...	30	30	...	...	...	30
...
...	...	...	...	...	30	30	...	...	...	30
...
...	...	...	...	...	21	21	...	...	...	21
...
...	...	...	...	...	21	21	...	...	...	21
...
...	...	...	...	...	150	150	...	...	...	150
...
...	...	...	...	...	150	150	...	...	...	150
...
...	...	...	...	...	7	7	...	...	...	7
...
...	...	...	...	...	7	7	...	...	...	7
...
...	...	...	...	...	1	1	...	...	...	1
...
...	...	...	...	...	1	1	...	...	...	1
...	...	...	...	...	21	21	...	...	...	21
...
...	...	...	...	...	21	21	...	...	...	21
...
...	...	...	...	...	45	45	...	...	...	45
...
...	...	...	...	...	45	45	...	...	...	45
...
...	...	...	...	...	16	16	...	...	...	16
...	...	...	...	...	19	19	...	...	...	19
...	...	...	...	...	63	63	...	...	...	63 (a)
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	17	17	...	...	...	17
...	...	...	...	...	47	47	...	...	...	47 (a)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Recovery of White Sturgeon .....	...	...	...	...

Total ministry	57	...	...	...
	537	...	...	...
	81,955	43	2,688	...
HUMAN RESOURCES AND SOCIAL DEVELOPMENT				
Departments				
Social Development				
Labour Market Agreements for Persons with Disabilities	4,578	1,376	8,290	5,951
	4,578	1,376	8,290	5,951
	9,156	2,752	16,580	11,902
Canada Mortgage and Housing Corporation				
Cost-shared Housing Program .....	...	...	...	...
	60,728	10,738	68,311	52,265
	1,070,631	154,243	1,171,235	747,581
Total ministry	4,578	1,376	8,290	5,951
	65,306	12,114	76,601	58,216
	1,079,787	156,995	1,187,815	759,483
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Beverly and Kaminuriak Caribou Management Agreement .....	...	...	...	...

Cree—Kativik School Board (James Bay) .....	...	...	...	...

Cree Trappers Association .....	...	...	...	...

Forest Protection .....	...	...	...	...

Infrastructure Program .....	...	...	...	...

Joint Education Capital Agreement—IANC, Manow—NAN Bands .....	...	...	...	...

Natural Resources Development .....	...	...	...	...

Newfoundland Agreement .....	...	...	...	...
	10,004	...	...	...
	158,874	...	...	...
North-eastern Quebec Agreement .....	...	...	...	...

Northern Flood Agreement .....	...	...	...	...

Roads on Reserves .....	...	...	...	...

Social Services .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	17	17	...	...	...	17
...	...	...	...	...	47	47	...	...	...	47 (a)
72	1,619	...	...	...	615	2,363	...	49	...	2,412
129	1,850	...	...	...	1,045	3,561	...	65	...	3,626
1,134	10,789	...	...	...	16,062	112,671	4,860	1,296	...	118,827
45,893	77,993	8,965	10,853	25,190	30,744	219,833	...	...	...	219,833
45,893	69,912	8,965	10,853	25,190	30,744	211,752	...	...	...	211,752
91,786	147,905	17,930	21,706	50,380	61,488	431,585	...	...	...	431,585
...
280,722	611,146	85,355	129,832	112,345	160,602	1,572,044	35,386	58,310	6,420	1,672,160
3,672,517	9,086,179	1,298,787	2,197,653	1,695,686	1,864,856	22,959,368	1,386,556	354,249	79,707	24,779,880
45,893	77,993	8,965	10,853	25,190	30,744	219,833	...	...	...	219,833
326,615	681,058	94,320	140,685	137,535	191,346	1,783,796	35,386	58,310	6,420	1,883,912
3,764,303	9,234,084	1,316,717	2,219,359	1,746,066	1,926,344	23,390,953	1,386,556	354,249	79,707	25,211,465
...	...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	191	45	...	236
94,748	...	...	...	...	...	94,748	...	...	...	94,748
95,980	...	...	...	...	...	95,980	...	...	...	95,980
1,437,270	...	...	...	...	...	1,437,270	...	...	...	1,437,270
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	82	...	...	...	82
2,198	...	...	...	...	...	2,198	...	...	...	2,198
140	1,270	669	1,932	...	...	4,011	...	...	...	4,011
191	1,286	770	1,548	...	...	3,795	...	...	...	3,795 (a)
1,677	23,645	12,725	17,943	...	...	55,990	...	...	...	55,990 (a)
...
...	...	...	...	...	...	...	685	...	...	685
...	...	...	...	...	...	...	10,890	...	...	10,890
...
...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	500	...	...	...	...	500	...	...	...	500
...	500	...	...	...	...	500	...	...	...	500
...	13,685	...	...	...	...	13,685	...	...	...	13,685
...
...	...	...	...	...	...	10,004	...	...	...	10,004
...	...	...	...	...	...	158,874	...	...	...	158,874
2,733	...	...	...	...	...	2,733	...	...	...	2,733
2,650	...	...	...	...	...	2,650	...	...	...	2,650
62,291	...	...	...	...	...	62,291	...	...	...	62,291
...	...	341	...	...	...	341	...	...	...	341
...	...	732	...	...	...	732	...	...	...	732
...	...	120,057	...	...	...	120,057	...	...	...	120,057
...	...	5,855	...	...	...	5,855	...	...	...	5,855
...	...	4,074	...	...	...	4,074	...	...	...	4,074
...	...	48,378	...	...	...	48,378	...	...	...	48,378
...	188,019	...	...	...	...	188,019	...	...	...	188,019
...	164,107	...	...	...	...	164,107	...	...	...	164,107
...	2,280,680	...	...	...	...	2,280,680	...	...	...	2,280,680

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Tripartite Treaty Negotiations

Interim Resource Management Assistance Program

Labrador/Inuit Agreement

	23	...	...	...
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing

Canada Geoscience Office

Canada/Yukon Infrastructure Program

Yukon Geoscience Office

Department of First Nations and Metis Relations

Emergency Management Assistance

Education Direct Services

Train the Trainees

Government of Nunavut Activities at UN Climate Change Conference

2005 Northern Development Ministers Forum

Maximizing the Economic and Social Impact from Major Projects in the North

Study on the historical presence of the Metis communities in Quebec

Couchiching Litigation — Highway 11 land appraisals

Waswanipi Professional Training Centre James Bay and Northern Quebec Agreement

Total ministry
	10,004	...	...	...
	158,897	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	5,801	5,801	...	...	...	5,801
...	...	...	...	...	5,639	5,639	...	...	...	5,639
...	...	...	...	...	60,521	60,521	...	...	...	60,521
...	...	...	...	...	...	...	1,621	...	...	1,621
...	...	...	...	...	...	...	1,965	...	...	1,965
...	...	...	...	...	...	...	12,474	...	...	12,474
...
...
...	...	...	...	...	...	23	...	...	...	23
12,500	...	...	...	...	...	12,500	...	...	...	12,500
500	...	...	...	...	...	500	...	...	...	500
35,500	...	...	...	...	...	35,500	...	...	...	35,500
...	...	...	...	...	...	...	...	430	...	430
...	...	...	...	...	...	...	...	430	...	430
...	...	...	...	...	...	...	...	2,535	...	2,535
...	...	...	...	...	...	...	...	...	1,233	1,233
...
...	...	...	...	...	...	...	...	...	2,538	2,538
...
...
...	...	...	...	...	...	...	...	...	680	680
...
...	...	...	69	...	...	69	...	...	...	69
...	...	...	69	...	...	69	...	...	...	69
...	2,445	...	...	...	...	2,445	...	...	...	2,445
...
...	2,445	...	...	...	...	2,445	...	...	...	2,445
...	340	...	...	...	...	340	...	...	...	340
...
...	340	...	...	...	...	340	...	...	...	340
...	346	...	...	...	...	346	...	...	...	346
...
...	346	...	...	...	...	346	...	...	...	346
...	...	...	...	...	...	...	...	13	...	13
...
...	...	...	...	...	...	...	...	13	...	13 (f)
...	...	2	...	...	...	2	...	...	...	2
...
...	...	2	...	...	...	2	...	...	...	2 (f)
...	...	8	...	...	...	8	...	...	...	8
...
...	...	8	...	...	...	8	...	...	...	8 (f)
50	...	...	...	...	...	50	...	...	...	50
...
50	...	...	...	...	...	50	...	...	...	50 (f)
...	16	...	...	...	...	16	...	...	...	16
...
...	16	...	...	...	...	16	...	...	...	16 (f)
5,524	...	...	...	...	...	5,524	...	...	...	5,524
...
5,524	...	...	...	...	...	5,524	...	...	...	5,524
115,777	192,936	6,875	1,932	...	5,801	323,321	1,621	458	1,233	326,633
99,403	165,893	5,576	1,617	...	5,639	288,132	2,650	445	...	291,227
1,544,510	2,354,217	181,170	18,012	...	60,521	4,317,327	23,555	2,593	3,218	4,346,693

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
INDUSTRY				
Department				
Canada/Ontario Infrastructure .....	...	...	...	...

Industrial and Regional Development .....	...	...	...	...

	630,651	310,879	690,209	561,133
Total ministry .....	...	...	...	...
	630,651	310,879	690,209	561,133
JUSTICE				
Department				
Legal Aid	2,047	393	3,612	2,453
	2,226	485	3,895	2,686
	39,243	6,379	72,789	37,022
Aboriginal Courtwork	98	...	111	...
	98	...	128	...
	2,267	52	958	...
Youth Justice Services	5,350	2,112	6,448	5,040
	5,424	2,152	6,570	5,136
	96,531	38,063	115,558	90,804
Justice Services to the Territories (being Legal Aid, Aboriginal Courtwork and Public Legal Aid, Aboriginal Courtwork and Public Legal Education and Information Services) .....	...	...	...	...

Youth Justice Services—Intensive Rehabilitative Custody and Supervision Program	100	100	261	166
	100	100	200	100
	400	400	695	466
Total ministry	7,595	2,605	10,432	7,659
	7,848	2,737	10,793	7,922
	138,441	44,894	190,000	128,292
NATIONAL DEFENCE				
Department				
Joint Emergency Preparedness Program and Disaster Financial Assistance .....	...	...	...	...

	23,365	8,499	13,768	39,836
New SAR Initiatives Fund (NSS) .....	...	...	...	...

	16	...	1	47
Total ministry .....	...	...	...	...

	23,381	8,499	13,769	39,883
NATURAL RESOURCES				
Department				
Canada/Newfoundland Development Fund	1,185	...	...	...
	1,023	...	...	...
	224,980	...	...	...
Canada/Newfoundland Offshore Petroleum Board	2,382	...	...	...
	2,265	...	...	...
	41,308	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	115,942	...	...	...	...	115,942	...	...	...	115,942
...	150,243	...	...	...	...	150,243	...	...	...	150,243
...	522,418	...	...	...	...	522,418	...	...	...	522,418
...
...
492,295	279,136	312,968	193,718	142,342	162,075	3,775,406	30,708	...	13,439	3,819,553
...	115,942	...	...	...	...	115,942	...	...	...	115,942
...	150,243	...	...	...	...	150,243	...	...	...	150,243
492,295	801,554	312,968	193,718	142,342	162,075	4,297,824	30,708	...	13,439	4,341,971
26,321	50,682	4,824	4,203	10,751	14,489	119,775	...	...	...	119,775
27,736	50,405	5,331	4,739	11,618	15,592	124,713	...	...	...	124,713
445,031	911,374	84,883	67,772	172,281	229,658	2,066,432	24,435	...	7,605	2,098,472
530	1,039	435	620	1,009	994	4,836	...	...	...	4,836
479	1,056	435	620	1,026	994	4,836	...	...	...	4,836
10,746	19,510	8,194	10,116	24,771	23,517	100,131	6,569	15	2,197	108,912
38,338	66,688	6,723	7,751	17,721	23,133	179,304	3,198	1,648	1,152	185,302
39,056	67,922	6,855	7,896	18,088	23,485	182,584	3,255	1,679	1,134	188,652
669,805	1,224,079	115,696	139,779	291,348	363,803	3,145,466	79,314	11,771	24,699	3,261,250
...	...	...	...	...	...	...	1,972	1,792	1,092	4,856
...	...	...	...	...	...	...	1,972	1,846	1,152	4,970
...	...	...	...	...	...	...	11,969	10,517	6,126	28,612
100	845	126	100	295	317	2,410	150	175	150	2,885
148	287	100	100	200	134	1,469	150	175	150	1,944
448	1,332	426	400	707	651	5,925	600	700	600	7,825
65,289	119,254	12,108	12,674	29,776	38,933	306,325	5,320	3,615	2,394	317,654
67,419	119,670	12,721	13,355	30,932	40,205	313,602	5,377	3,700	2,436	325,115
1,126,030	2,156,295	209,199	218,067	489,107	617,629	5,317,954	122,887	23,003	41,227	5,505,071
...
...
892,785	161,984	230,215	17,813	84,201	159,367	1,631,833	5,496	763	5,748	1,643,840 (f)
...
...
112	2,612	519	134	562	809	4,812	724	418	19	5,973
...
...
892,897	164,596	230,734	17,947	84,763	160,176	1,636,645	6,220	1,181	5,767	1,649,813
...	...	...	...	...	...	1,185	...	...	...	1,185
...	...	...	...	...	...	1,023	...	...	...	1,023
...	...	...	...	...	...	224,980	...	...	...	224,980
...	...	...	...	...	...	2,382	...	...	...	2,382
...	...	...	...	...	...	2,265	...	...	...	2,265
...	...	...	...	...	...	41,308	...	...	...	41,308

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	1,407	...
	...	...	996	...
	...	...	16,840	...
Total ministry	3,567	...	1,407	...
	3,288	...	996	...
	266,288	...	16,840	...
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS				
Department				
Aboriginal Policing	76	...	409	136
	77	...	181	110
	1,300	943	18,370	3,507
Joint Emergency Preparedness Program and Disaster Financial Assistance	193	162	6,859	182
	3,096	1,098	4,329	22,516
	26,654	9,759	24,956	62,534
New SAR Initiative Fund (NSS) .....	...	...	...	...

	16,200	...	766	47,105
Canadian Firearms Centre				
Canadian Firearms Program .....	...	149	770	817
	...	185	700	835
	2,220	2,181	9,297	10,565
Total ministry	269	311	8,038	1,135
	3,173	1,283	5,210	23,461
	46,374	12,883	53,389	123,711
PUBLIC WORKS AND GOVERNMENT SERVICES				
Maintenance Costs of MacDonald Cartier Bridge .....	...	...	...	...

Remediation of the Sydney Tar Ponds and Coke Oven Sites .....	...	...	2,247	...
	...	...	2,604	...
	...	...	4,851	...
Total ministry .....	...	...	2,247	...
	...	...	2,604	...
	...	...	4,851	...
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)				
Department				
Highway Improvements .....	...	...	...	...
	...	...	...	1,546
	286,482	...	73,874	342,197
National Safety Code	177	148	303	217
	177	148	303	217
	1,939	1,638	3,267	2,357
Outaouais Road Development .....	...	...	...	...

Quebec Bridge Maintenance .....	...	...	...	...

Strategic Highway Infrastructure Program—Highway Component—Programs and Divestiture	6,660	2,605	79	1,191
	2,791	1,417	3,575	5,346
	11,548	5,685	17,317	12,033

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	1,407	...	...	...	1,407
...	...	...	...	...	...	996	...	...	...	996
...	...	...	...	...	...	16,840	...	...	...	16,840
...	...	...	...	...	...	4,974	...	...	...	4,974
...	...	...	...	...	...	4,284	...	...	...	4,284
...	...	...	...	...	...	283,128	...	...	...	283,128
21,138	28,708	3,193	1,388	6,039	2,318	63,405	489	259	849	65,002
21,117	25,253	3,122	1,087	6,421	2,275	59,643	259	350	849	61,101
177,632	286,425	55,575	71,715	70,105	60,193	745,765	6,802	2,954	15,885	771,406
25,993	3,744	38,272	1,443	3,518	52,845	133,211	156	158	165	133,690
11,149	7,201	7,292	208	40,472	9,874	107,235	196	100	251	107,782
929,927	172,929	275,779	19,464	128,191	222,086	1,872,279	5,848	1,021	6,164	1,885,312
...
...
110,123	1,464,837	485,445	111,029	555,734	703,199	3,494,438	723,944	267,417	19,118	4,504,917
4,600	4,815	...	...	...	...	11,151	...	...	...	11,151
5,831	4,900	...	...	...	...	12,451	...	...	...	12,451
85,164	62,608	2,464	2,190	4,567	27,893	209,149	1,137	...	1,297	211,583
51,731	37,267	41,465	2,831	9,557	55,163	207,767	645	417	1,014	209,843
38,097	37,354	10,414	1,295	46,893	12,149	179,329	455	450	1,100	181,334
1,302,846	1,986,799	819,263	204,398	758,597	1,013,371	6,321,631	737,731	271,392	42,464	7,373,218
127	127	...	...	...	...	254	...	...	...	254
98	98	...	...	...	...	196	...	...	...	196
2,859	7,997	...	...	...	...	10,856	...	...	...	10,856
...	...	...	...	...	...	2,247	...	...	...	2,247
...	...	...	...	...	...	2,604	...	...	...	2,604
...	...	...	...	...	...	4,851	...	...	...	4,851
127	127	...	...	...	...	2,501	...	...	...	2,501
98	98	...	...	...	...	2,800	...	...	...	2,800
2,859	7,997	...	...	...	...	15,707	...	...	...	15,707
...
...	...	...	...	...	...	1,546	...	...	...	1,546
410	...	...	...	...	...	702,963	...	...	...	702,963 (f)
723	1,090	269	283	499	378	4,087	50	128	128	4,393
723	1,090	269	283	499	378	4,087	...	50	128	4,265
7,637	11,484	2,906	3,049	5,293	4,039	43,609	1,219	178	1,425	46,431
14,344	...	...	...	...	...	14,344	...	...	...	14,344
6,490	...	...	...	...	...	6,490	...	...	...	6,490
47,032	...	...	...	...	...	47,032	...	...	...	47,032
600	...	...	...	...	...	600	...	...	...	600
600	...	...	...	...	...	600	...	...	...	600
5,700	...	...	...	...	...	5,700	...	...	...	5,700
19,320	77,982	4,636	1,038	16,021	8,510	138,042	240	...	324	138,606
89,088	30,848	2,404	4,345	23,713	14,253	177,780	...	3,589	1,359	182,728
108,408	108,830	14,116	18,475	44,928	52,536	393,876	4,925	3,589	3,755	406,145

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Strategic Highway Infrastructure Program—Border Crossing Transportation Initiative—Programs and Divestiture

	440
Strategic Highway Infrastructure Program—Border Crossing Planning and Initiative Policy

Strategic Highway Infrastructure Program—Intelligent Transportation Systems Policy	306	447
	...	100	352	258
	...	100	658	705
Strategic Highway Infrastructure Program—Border Crossing Planning and Integration	65	...

	65	...
Office of Infrastructure of Canada				
Canada Strategic Infrastructure Fund	3,985	493	17,048	20,339
	5,048	571	...	31,954
	9,033	1,064	17,048	59,460
Border Infrastructure Fund	3,822
	2,500
	6,322
Municipal Road Infrastructure Fund	426

	426
Total ministry	10,822	3,246	17,801	26,442
	8,016	2,236	4,230	41,821
	309,002	8,487	112,229	423,940
WESTERN ECONOMIC DIVERSIFICATION				
Partnership Agreements

Red River Flood Protection Program

Infrastructure Canada Program

Canada/Saskatchewan Northern Development Agreement

Western Economic Partnership Agreements

Vancouver Agreement

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
4,000	4,090	...	...	...	4,042	12,132	...	...	...	12,132
8,600	...	...	...	...	5,807	14,407	...	...	...	14,407
26,094	4,090	...	...	...	11,129	41,753	...	...	...	41,753
...
37	128	...	...	57	69	291	...	...	...	291
117	1,262	...	...	100	101	1,580	...	...	...	1,580 (f)
529	590	468	214	593	1,002	4,149	...	...	...	4,149
242	435	41	207	161	83	1,879	...	...	...	1,879
996	1,767	509	659	1,602	1,289	8,285	...	...	...	8,285
350	472	...	...	...	60	947	...	...	...	947
...
350	472	...	...	...	60	947	...	...	...	947
10,682	38,306	35,848	20,584	44,270	201,315	392,870	14,125	...	4,271	411,266
607	6,444	4,634	22,484	...	33,934	105,676	12,420	7,727	4,924	130,747
11,289	44,750	40,482	43,068	44,270	235,249	505,713	29,076	7,727	9,195	551,711 (a)
...	29,147	...	1,932	...	27,822	62,723	...	...	...	62,723
...	15,581	...	...	...	15,340	33,421	...	...	...	33,421
...	44,728	...	1,932	...	43,162	96,144	...	...	...	96,144
...	3,566	4,875	2,200	...	...	11,067	...	...	...	11,067
...	418	...	...	...	...	418	...	...	...	418
...	3,984	4,875	2,200	...	...	11,485	...	...	...	11,485
50,548	155,243	46,096	26,251	61,383	243,129	640,961	14,415	128	4,723	660,227
106,387	54,944	7,348	27,319	24,430	69,864	346,595	12,420	11,366	6,411	376,792
208,033	221,367	62,888	69,383	96,193	347,565	1,859,087	35,220	11,494	14,375	1,920,176
...
...	...	...	...	...	44	44	...	...	...	44
...	...	19,918	17,589	19,971	19,461	76,939	...	...	...	76,939 (f)
...
...	...	1,122	...	...	...	1,122	...	...	...	1,122
...	...	45,800	...	...	...	45,800	...	...	...	45,800 (f)
...	...	8,595	7,697	29,473	91,750	137,515	...	...	...	137,515
...	...	6,501	10,880	51,853	61,406	130,640	...	...	...	130,640
...	...	54,459	51,817	142,126	178,182	426,584	...	...	...	426,584
...	...	...	2,184	...	...	2,184	...	...	...	2,184
...	...	...	1,291	...	...	1,291	...	...	...	1,291
...	...	...	3,594	...	...	3,594	...	...	...	3,594
...	...	3,530	4,285	6,204	7,396	21,415	...	...	...	21,415
...	...	2,193	2,865	6,696	4,942	16,696	...	...	...	16,696
...	...	5,723	7,210	12,900	12,338	38,171	...	...	...	38,171
...	...	...	...	...	1,874	1,874	...	...	...	1,874
...	...	...	...	...	3,266	3,266	...	...	...	3,266
...	...	...	...	...	6,464	6,464	...	...	...	6,464

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Winnipeg Urban Development Agreement .....	...	...	...	...

Total ministry .....	...	...	...	...

Grand total	31,924	25,444	68,675	80,178
	108,232	43,318	115,208	178,119
	<i>3,174,860</i>	<i>812,270</i>	<i>2,730,747</i>	<i>2,994,896</i>

Amounts in roman type are 2005-2006 expenditures.

Amounts in **bold face** type are 2004-2005 expenditures.Amounts in *italic* type are expenditures from inception (including 2005-2006 expenditures).(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

⁽¹⁾ The payments for the Contributions to 4-H clubs program are now done via the Skills and Development Initiatives program.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	338	...	...	...	338	...	...	...	338
...	...	2,498	...	...	...	2,498	...	...	...	2,498
...	...	2,836	...	...	...	2,836	...	...	...	2,836
...	...	12,463	14,166	35,677	101,020	163,326	...	...	...	163,326
...	...	12,314	15,036	58,549	69,658	155,557	...	...	...	155,557
...	...	128,736	80,210	174,997	216,445	600,388	...	...	...	600,388
725,895	1,164,677	342,680	413,464	617,258	552,949	4,023,144	23,402	8,007	11,949	4,066,502
960,348	1,554,709	335,225	657,982	685,146	466,103	5,104,390	57,635	75,246	17,623	5,254,894
14,253,191	21,082,114	4,819,407	6,809,613	6,924,414	5,163,865	68,765,377	2,377,092	677,746	223,732	72,043,947

SECTION 10

2005-2006

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

CONTENTS

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Budgetary details by allotment	10.2
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Travel expenses of ministers and parliamentary secretaries	10.24

Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD			ATLANTIC CANADA OPPORTUNITIES AGENCY		
Department			Department		
Vote 1—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget	684,987,064	642,683,856	Operating budget	87,907,548	82,922,862
Translation costs (Devinat Case)	7,000	7,000	Frozen	105,988	
Less: revenues netted against expenditures	31,500,000	20,221,126		88,013,536	82,922,862
	653,494,064	622,469,730	Vote 5—Grants and contributions—		
Vote 5—Capital expenditures—			Grants and contributions	347,760,000	326,247,591
Pilot project on non-lapsing capital appropriations	31,194,200	31,189,696	Frozen	2,359,000	
Vote 10—Grants and contributions—				350,119,000	326,247,591
Grants and contributions	336,292,000	297,152,705	Statutory amounts	9,573,357	9,569,111
Frozen	41,385,000		Total Department	447,705,893	418,739,564
	377,677,000	297,152,705	Enterprise Cape Breton Corporation		
Vote 15—Loan guarantees under the <i>Farm Improvement and Marketing Loans Act</i>	1		Vote 10—Payments to the Enterprise Cape Breton Corporation	8,645,000	8,645,000
Vote 20—Loan payments guarantee to Farm Credit Canada for Biomass program	1		Total Ministry	456,350,893	427,384,564
Statutory amounts	2,433,572,125	2,430,879,709	CANADA REVENUE AGENCY		
Total Department	3,495,937,391	3,381,691,840	Vote 1—Operating expenditures—		
Canadian Dairy Commission			Operating budget	2,747,687,122	2,663,447,241
Vote 25—Program expenditures	3,494,000	3,494,000	Charities anti-terrorism measures—Operating budget—		
Canadian Food Inspection Agency			Personnel	2,818,036	1,142,036
Vote 30—Operating expenditures and contributions—			Other operating costs	1,847,971	681,971
Operating budget	577,989,368	548,486,324	Less: revenues netted against expenditures	153,374,000	153,374,000
Grants and contributions	244,000	18,484		2,598,979,129	2,511,897,248
Frozen	3,146,300		Vote 5—Contributions	148,725,943	131,402,654
Less: revenues netted against expenditures	58,384,784	58,384,784	Statutory amounts	1,064,114,155	1,064,114,155
	522,994,884	490,120,024	Total Ministry	3,811,819,227	3,707,414,057
Vote 35—Capital expenditures	18,621,183	17,430,620	CANADIAN HERITAGE		
Statutory amounts	80,634,384	80,577,266	Department		
	622,250,451	588,127,910	Vote 1—Operating expenditures—		
Canadian Grain Commission			Operating budget	250,797,492	240,901,933
Vote 40—Program expenditures—			Less: revenues netted against expenditures	5,405,000	4,916,047
Operating budget	27,145,150	27,170,148		245,392,492	235,985,886
Statutory amounts	14,277,593	353,089	Vote 5—Grants and contributions	1,018,533,653	1,015,111,324
	41,422,743	27,523,237	Statutory amounts	28,037,532	28,005,429
Total Ministry	4,163,104,585	4,000,836,987	Total Department	1,291,963,677	1,279,102,639
			Canada Council for the Arts		
			Vote 15—Payments to the Canada Council for the Arts	150,378,250	150,378,250

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Broadcasting Corporation			National Battlefields Commission		
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures	1,006,231,000	1,006,231,000	Vote 60—Program expenditures—		
			Operating budget	7,177,033	6,831,973
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000	Statutory amounts	2,041,626	2,028,460
				9,218,659	8,860,433
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures—			National Film Board		
Other operating costs	87,510,000	87,510,000	Vote 75—National Film Board		
Frozen	4,000,000		Revolving Fund—Operating loss—		
	91,510,000	87,510,000	Operating budget	76,834,520	73,705,198
	1,101,741,000	1,097,741,000	Grants and contributions	287,662	287,662
			Less: revenues netted against expenditures	8,900,000	8,881,622
				68,222,182	65,111,238
Canadian Museum of Civilization			Statutory amounts	5,976,885	
Vote 35—Payments to the Canadian Museum of Civilization for operating and capital expenditures	61,042,802	61,042,802		74,199,067	65,111,238
Canadian Museum of Nature			National Gallery of Canada		
Vote 40—Payments to the Canadian Museum of Nature for operating and capital expenditures	56,149,844	56,149,844	Vote 80—Payments to the National Gallery of Canada for operating and capital expenditures	38,126,357	38,126,357
Canadian Radio-television and Telecommunications Commission			Vote 85—Payment to the National Gallery of Canada for the purchase of objects for the Collection	8,000,000	8,000,000
Vote 45—Program expenditures—				46,126,357	46,126,357
Operating budget	41,810,191	40,867,280			
Frozen	114,410		National Museum of Science and Technology		
Less: revenues netted against expenditures	38,583,000	38,583,000	Vote 90—Payments to the National Museum of Science and Technology for operating and capital expenditures	26,920,643	26,920,643
	3,341,601	2,284,280			
Statutory amounts	5,613,207	5,613,207			
	8,954,808	7,897,487			
Library and Archives of Canada			Office of Indian Residential Schools Resolution of Canada		
Vote 50—Program expenditures—			Vote 55—Program expenditures and contributions—		
Operating budget	100,301,980	99,119,737	Operating budget	91,626,826	62,900,990
Grants and contributions	2,988,208	2,988,208	Grants and contributions	6,482,954	6,482,954
Frozen	395,018		Settlement allotment—Operating budget—		
Less: revenues netted against expenditures	550,000	487,251	Other operating costs	47,500,000	47,084,667
	103,135,206	101,620,694		145,609,780	116,468,611
Statutory amounts	12,442,717	12,279,652	Statutory amounts	42,717,263	42,717,263
	115,577,923	113,900,346		188,327,043	159,185,874
National Arts Centre Corporation			Public Service Commission		
Vote 55—Payments to the National Arts Centre Corporation—			Vote 95—Program expenditures—		
Other operating costs	25,547,100	25,547,100	Operating budget	95,927,453	91,684,902
Capital repairs and payments to the City of Ottawa	7,000,000	7,000,000	Translation costs (Devinat Case)	500,000	357,500
	32,547,100	32,547,100		96,427,453	92,042,402

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures			Allotments		Expenditures	
	\$		\$			\$		\$	
Statutory amounts	11,944,505		11,944,505		Translation costs (Devinat Case)—				
	108,371,958		103,986,907		Operations and maintenance	3,883,348			
					Personnel	513,877		2,943,647	
					Frozen	102,775			
						105,098,951		100,212,609	
Public Service Labour Relations Board					Statutory amounts	12,520,464		12,520,464	
Vote 100—Program expenditures—						117,619,415		112,733,073	
Operating budget	9,259,000		8,550,271		Total Ministry	1,029,788,052		995,184,686	
Frozen	10,000								
	9,269,000		8,550,271						
Statutory amounts	999,117		998,975		ECONOMIC DEVELOPMENT				
					AGENCY OF CANADA FOR THE				
					REGIONS OF QUEBEC				
	10,268,117		9,549,246		Vote 1—Operating expenditures—				
Public Service Staffing Tribunal					Operating budget	46,417,464		45,497,544	
Vote 105—Program expenditures—					Frozen	220,706			
Operating budget	3,776,000		1,816,897			46,638,170		45,497,544	
Frozen									
Statutory amounts	132,750		132,750		Vote 5—Grants and contributions—				
					Grants and contributions	385,685,000		282,969,915	
	3,908,750		1,949,647		Frozen	20,129,000			
						405,814,000		282,969,915	
Status of Women—Office of the Co-ordinator					Statutory amounts	5,793,299		5,767,863	
Vote 110—Operating expenditures—					Total Ministry	458,245,469		334,235,322	
Operating budget	12,206,644		11,910,659						
Frozen	93,506				ENVIRONMENT				
	12,300,150		11,910,659		Department				
Vote 115—Grants	10,977,184		10,977,184		Vote 1—Operating expenditures—				
					Operating budget	821,624,647		781,607,725	
Vote 116—Contribution payment to the Native Women's Association of Canada—Sisters in Spirit Initiative	292,000		291,668		Frozen	6,029,720			
Statutory amounts	1,188,748		1,188,685		Less: revenues netted against expenditures	79,320,000		71,037,190	
						748,334,367		710,570,535	
	24,758,082		24,368,196		Vote 5—Capital expenditures—				
Telefilm Canada					Capital	32,222,100		32,061,908	
Vote 120—Payments to Telefilm Canada to be used for the purposes set out in the Telefilm Canada Act	124,861,000		124,670,711		Frozen	1,600,000			
						33,822,100		32,061,908	
Total Ministry	3,435,315,080		3,369,488,720		Vote 10—Grants and contributions—				
					Grants and contributions	67,050,340		64,779,832	
CITIZENSHIP AND IMMIGRATION					Frozen	2,200,000			
Department						69,250,340		64,779,832	
Vote 1—Operating expenditures—					Statutory amounts	234,455,327		234,134,263	
Operating budget	376,008,134		362,539,898		Total Department	1,085,862,134		1,041,546,538	
Interim federal health program	47,973,572		47,973,572						
Frozen	4,926,203				Canadian Environmental Assessment Agency				
	428,907,909		410,513,470		Vote 15—Program expenditures—				
Vote 5—Grants and contributions	429,404,577		418,125,677		Operating budget	22,228,728		18,765,470	
Statutory amounts	53,856,151		53,812,466		Grants and contributions	2,009,329		1,227,881	
					Frozen	79,889			
					Less: revenues netted against expenditures	6,851,000		4,406,789	
Total Department	912,168,637		882,451,613			17,466,946		15,586,562	
Immigration and Refugee Board of Canada					Statutory amounts	1,991,890		1,991,890	
Vote 10—Program expenditures—						19,458,836		17,578,452	
Operating budget	100,598,951		97,268,962						

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Round Table on the Environment and the Economy					
Vote 25—Program expenditures—					
Operating budget	5,227,782	5,180,858			
Statutory amounts	395,001	394,767			
	5,622,783	5,575,625			
Parks Canada Agency					
Vote 20—Program expenditures—					
Operating budget	417,431,911	375,791,375			
Grants and contributions	10,777,489	10,777,489			
Frozen	1,185,041				
	429,394,441	386,568,864			
Vote 25—Payments to the New Parks and Historic Sites Account	1,800,000	1,800,000			
Statutory amounts	146,330,984	146,330,984			
	577,525,425	534,699,848			
Total Ministry	1,688,469,178	1,599,400,463			
FINANCE					
Department					
Vote 1—Operating expenditures—					
Operating budget	92,951,750	83,451,642			
Less: revenues netted against expenditures	620,000				
	92,331,750	83,451,642			
Vote 5—Grants and contributions—					
Grants and contributions	755,200,000	664,647,367			
Frozen	240,000,000				
	995,200,000	664,647,367			
Vote 10—Transfer payments to the territorial governments—					
Frozen	1,800,000,000				
Statutory amounts	78,779,296,720	78,649,110,562			
Total Department	81,666,828,470	79,397,209,571			
Auditor General					
Vote 20—Program expenditures—					
Operating budget	69,589,458	66,988,419			
Grants and contributions	380,000	379,150			
Frozen	243,142				
	70,212,600	67,367,569			
Statutory amounts	9,430,119	9,430,119			
	79,642,719	76,797,688			
Canadian International Trade Tribunal					
Vote 25—Program expenditures—					
Operating budget	9,600,210	9,231,840			
Statutory amounts	1,349,157	1,349,157			
	10,949,367	10,580,997			
Financial Consumer Agency of Canada					
Statutory amounts	6,901,176	6,900,965			
Financial Transactions and Reports Analysis Centre of Canada					
Vote 30—Program expenditures—					
Operating budget	29,394,655	27,830,589			
Funding for program delivery elements—					
Operating budget	1,447,076	1,447,076			
Frozen	58,144				
	30,899,875	29,277,665			
Statutory amounts	3,082,784	3,082,784			
	33,982,659	32,360,449			
Office of the Superintendent of Financial Institutions					
Vote 35—Program expenditures—					
Operating budget	755,000	755,000			
Statutory amounts	54,354,844	(5,516,448)			
	55,109,844	(4,761,448)			
Total Ministry	81,853,414,235	79,519,088,222			
FISHERIES AND OCEANS					
Department					
Vote 1—Operating expenditures—					
Operating budget	1,203,845,484	1,165,032,695			
Frozen	6,690,300				
Less: revenues netted against expenditures	50,058,000	43,209,939			
	1,160,477,784	1,121,822,756			
Vote 5—Capital expenditures—					
Capital	168,328,000	167,936,501			
Frozen	6,965,000				
	175,293,000	167,936,501			
Vote 10—Grants and contributions—					
Grants and contributions	92,432,791	81,324,684			
Frozen	27,452,209				
	119,885,000	81,324,684			
Statutory amounts	124,078,465	123,436,089			
Total Ministry	1,579,734,249	1,494,520,029			
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Departments					
Foreign Affairs					
Vote 1—Operating expenditures—					
Operating budget	1,032,874,098	1,024,617,861			
Capital rust-out	4,000,000	4,000,000			
Audit and evaluation supporting the Global partnerships program—					
Operating budget	275,000	162,635			
Enhanced security at missions	3,798,872	3,798,872			
Frozen	7,589,661				

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Less: revenues netted against expenditures	52,288,000	48,346,612	International Joint Commission		
	996,249,631	984,232,756	Vote 45—Program expenditures—		
Vote 5—Capital expenditures—			Operating budget	6,607,909	6,560,394
Capital	87,308,590	86,409,588	Statutory amounts	589,519	589,519
Capital rust-out	20,500,000	18,687,000		7,197,428	7,149,913
Enhanced security at missions	5,185,000	5,185,000			
Frozen	932,635		NAFTA Secretariat, Canadian Section		
	113,926,225	110,281,588	Vote 15—Program expenditures—		
Vote 10—Grants and contributions—			Operating budget	2,171,667	1,487,721
Grants and contributions	646,430,579	591,813,708	Dispute resolution		
Frozen	138,000		panellists	620,000	373,450
	646,568,579	591,813,708		2,791,667	1,861,171
Statutory amounts	134,796,927	98,550,014	Statutory amounts	141,792	141,792
Total Foreign Affairs	1,891,541,362	1,784,878,066		2,933,459	2,002,963
International Trade			Total Ministry	5,659,339,503	5,309,795,867
Vote 1—Operating expenditures—			GOVERNOR GENERAL		
Operating budget	160,689,045	156,820,860	Vote 1—Program expenditures—		
Less: revenues netted against			Operating budget	17,950,090	17,680,125
expenditures	3,050,000	692,000	Grants and contributions	11,000	
	157,639,045	156,128,860	Frozen	119,241	
Vote 5—Grants and contribution	29,210,000	27,935,326		18,080,331	17,680,125
Statutory amounts	142,496,517	142,496,517	Statutory amounts	2,519,565	2,519,565
Total International Trade	329,345,562	326,560,703	Total Ministry	20,599,896	20,199,690
Total Departments	2,220,886,924	2,111,438,769	HEALTH		
Canadian Commercial Corporation			Department		
Vote 10—Program expenditures—			Vote 1—Operating expenditures—		
Other operating costs	16,181,000	16,187,000	Operating budget	963,075,575	943,544,744
Frozen	218,000		First Nations and Inuit		
	16,399,000	16,187,000	health—		
Canadian International Development Agency			Operating budget	218,769,300	216,673,100
Vote 15—Operating expenditures—			Revenues netted against		
Operating budget	207,781,853	207,000,399	expenditures	(5,450,000)	(3,353,800)
Canada Fund for Africa—			Non-insured health		
Operating budget	2,801,474	2,684,205	services	478,359,000	478,359,000
Frozen	1,999,136		Indian residential schools mental		
	212,582,463	209,684,604	health—		
Vote 20—Grants and contributions—			Operating budget	5,716,050	2,025,700
Grants and contributions	2,272,174,000	2,215,927,271	Frozen	4,651,101	
Frozen	179,752,000		Less: revenues netted against		
	2,451,926,000	2,215,927,271	expenditures	63,406,000	55,529,580
Statutory amounts	619,240,729	619,231,847		1,601,715,026	1,581,719,164
	3,283,749,192	3,044,843,722	Vote 5—Grants and contributions—		
International Development Research Centre			Grants and contributions	594,724,958	592,604,704
Vote 40—Payments to the			First Nations and Inuit		
International Development			health—		
Research Centre	128,173,500	128,173,500	Grants and contributions	603,536,100	603,536,100
			Indian residential schools mental		
			health—		
			Grants and contributions	2,500,000	1,549,500
			Health Council of Canada	10,000,000	3,141,087
			Frozen	36,947,497	
				1,247,708,555	1,200,831,391
			Statutory amounts	109,688,144	109,428,959
			Total Department	2,959,111,725	2,891,979,514

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Institutes of Health Research			Vote 5—Grants and contributions—		
Vote 10—Operating expenditures—			Grants and contributions.....	784,976,901	740,552,383
Operating budget.....	39,902,083	38,509,217	Reorganization of government—		
Vote 15—Grants.....	768,980,000	758,147,761	Toronto Waterfront Revitalization		
Statutory amounts.....	4,218,530	4,218,530	Initiative.....	60,000,000	32,274,039
				844,976,901	772,826,422
	813,100,613	800,875,508	Statutory amounts.....	1,136,110,117	1,136,017,169
Hazardous Materials Information Review Commission			Total Human Resources and Skills Development.....	2,295,787,018	2,210,239,669
Vote 20—Program expenditures—			Social Development		
Operating budget.....	3,074,879	2,858,516	Vote 1—Operating expenditures—		
Statutory amounts.....	398,080	398,080	Operating budget.....	443,011,430	419,039,304
	3,472,959	3,256,596	Translation costs (Devinat		
Patented Medicine Prices Review Board			Case)—		
Vote 25—Program expenditures—			Other operating costs.....	700,000	539,818
Operating budget.....	4,621,462	4,323,590	Employment insurance—IM/IT		
Public hearings.....	459,538	459,538	Systems—		
Statutory amounts.....	5,081,000	4,783,128	Operating budget.....	113,667,000	112,473,327
	543,344	543,344	Canada student loans program		
	5,624,344	5,326,472	(CSLP)—		
Public Health Agency of Canada			Operating budget.....	3,911,000	2,273,985
Vote 30—Operating expenditures—			Frozen.....	24,277,832	
Operating budget.....	293,946,160	277,547,211	Less: revenues netted against		
Less: revenues netted against			expenditures.....	312,194,100	295,028,000
expenditures.....	62,500	62,500		273,373,162	239,298,434
	293,883,660	277,484,711	Vote 5—Grants and contributions—		
Vote 35—Grants and contributions.....	180,069,000	176,625,680	Grants and contributions.....	269,216,000	265,914,143
Statutory amounts.....	23,056,006	23,056,006	Opportunity fund.....	23,751,000	23,553,500
				292,967,000	289,467,643
	497,008,666	477,166,397	Statutory amounts.....	29,290,503,622	29,290,189,735
Total Ministry.....	4,278,318,307	4,178,604,487	Total Social Development.....	29,856,843,784	29,818,955,812
HUMAN RESOURCES AND SOCIAL DEVELOPMENT			Total Departments.....	32,152,630,802	32,029,195,481
Departments			Canada Industrial Relations Board		
Human Resources and Skills Development			Vote 10—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget.....	10,880,000	10,748,027
Operating budget.....	1,652,280,364	1,616,178,709	Translation costs (Devinat		
Translation costs (Devinat			Case)—		
Case)—			Other operating costs.....	154,000	153,183
Operating budget.....	8,376,000	6,906,712		11,034,000	10,901,210
Advertising initiatives.....	1,683,582	1,683,582	Statutory amounts.....	1,386,292	1,385,734
Frozen.....	12,632,623			12,420,292	12,286,944
Less: revenues netted against			Canada Mortgage and Housing Corporation		
expenditures.....	1,360,272,569	1,323,372,925	Vote 15—Operating expenditures—		
	314,700,000	301,396,078	Other operating costs.....	2,192,290,000	2,119,279,149
			Frozen.....	32,422,000	
				2,224,712,000	2,119,279,149

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Canadian Artists and Producers Professional Relations Tribunal				
Vote 20—Program expenditures—				
Operating budget	1,665,000		957,264	
Statutory amounts	128,880		128,880	
	1,793,880		1,086,144	
Canadian Centre for Occupational Health and Safety				
Vote 25—Program expenditures—				
Operating budget	7,768,883		7,313,263	
Frozen	79,146			
Less: revenues netted against expenditures	4,300,000		3,830,478	
	3,548,029		3,482,785	
Statutory amounts	1,018,614		1,018,614	
	4,566,643		4,501,399	
Total Ministry	34,396,123,617		34,166,349,117	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Vote 1—Operating expenditures—				
Operating budget	601,458,021		565,810,211	
Indian Specific Claims Commission	6,361,016		6,209,394	
Special education program—				
Operating budget	2,350,867		2,008,892	
Frozen	1,519,333			
	611,689,237		574,028,497	
Vote 5—Capital expenditures—				
Capital	4,018,000		4,016,005	
Frozen	18,740,000			
	22,758,000		4,016,005	
Vote 10—Grants and contributions—				
Grants and contributions	4,808,290,916		4,805,229,270	
Special education program	104,167,616		104,165,038	
Frozen	92,830,088			
	5,005,288,620		4,909,394,308	
Vote 15—Payments to Canada Post Corporation	40,900,000		40,900,000	
Vote 20—Office of the Federal Interlocutor for Métis and Non-Status Indians—				
Operating expenditures—				
Operating budget	7,645,522		6,882,270	
Frozen	343,639			
	7,989,161		6,882,270	
Vote 25—Office of the Federal Interlocutor for Métis and Non-Status Indians—Contributions	30,394,000		28,468,248	
Statutory amounts	297,428,001		267,421,249	
Total Department	6,016,447,019		5,831,110,577	
Canadian Polar Commission				
Vote 40—Program expenditures—				
Operating budget	881,642		877,117	
Grants and contributions	10,000		10,000	
Frozen	3,358			
	895,000		887,117	
Statutory amounts	68,077		68,077	
	963,077		955,194	
Total Ministry	6,017,410,096		5,832,065,771	
INDUSTRY				
Department				
Vote 1—Operating expenditures—				
Operating budget	535,896,509		509,513,345	
Advertising initiative	3,500,000		401,751	
Reorganization of government—				
Office of the registrar of lobbyist—Operating budget—				
Other operating costs	276,890		259,557	
Personnel	250,000		192,945	
Frozen	4,897,715			
Less: revenues netted against expenditures	59,919,000		58,676,235	
	484,902,114		451,691,363	
Vote 5—Capital expenditures—				
Capital	19,075,325		18,875,762	
Capital—Personnel	677,646		677,646	
Frozen	111,529			
	19,864,500		19,553,408	
Vote 10—Grants and contributions	830,476,000		806,002,529	
Statutory amounts	489,429,724		339,789,658	
Total Department	1,824,672,338		1,617,036,958	
Canadian Space Agency				
Vote 25—Operating expenditures—				
Operating budget	176,893,200		174,405,308	
Frozen	193,800			
	177,087,000		174,405,308	
Vote 30—Capital expenditures—				
Capital	55,243,733		55,238,786	
Capital—Personnel	15,267		15,267	
Frozen	50,127,000			
	105,386,000		55,254,053	
Vote 35—Grants and contributions—				
Grants and contributions	49,081,000		49,069,336	
Frozen	4,194,000			
	53,275,000		49,069,336	
Statutory amounts	9,296,248		9,296,247	
	345,044,248		288,024,944	
Canadian Tourism Commission				
Vote 40—Program expenditures	99,149,000		99,146,750	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Competition Tribunal			Standards Council of Canada		
Vote 45—Program expenditures—			Vote 90—Payments to the Standards		
Operating budget	1,589,321	1,602,984	Council of Canada	6,929,000	6,929,000
Frozen	2,429				
	1,591,750	1,602,984	Statistics Canada		
Statutory amounts	134,723	133,606	Vote 95—Program expenditures—		
	1,726,473	1,736,590	Operating budget	611,718,385	566,806,747
			Grants and contributions	561,000	560,800
			Frozen	4,616,372	
			Less: revenues netted against		
Copyright Board			expenditures	130,000,000	81,495,118
Vote 50—Program expenditures—				486,895,757	485,872,429
Operating budget	2,267,000	2,094,640	Statutory amounts	72,554,927	72,554,927
Statutory amounts	247,970	247,584		559,450,684	558,427,356
	2,514,970	2,342,224	Total Ministry	5,064,491,434	4,739,252,905
National Research Council of Canada			JUSTICE		
Vote 55—Operating expenditures—			Department		
Operating budget	388,557,440	388,175,003	Vote 1—Operating expenditures—		
Frozen	5,747,836		Operating budget	504,771,121	499,156,048
	394,305,276	388,175,003	Drug Prosecution		
Vote 60—Capital expenditures—			Fund—		
Capital	66,521,988	65,551,182	Operating budget	27,109,062	27,109,062
Frozen	945,000		Youth justice renewal		
	67,466,988	65,551,182	initiative—		
Vote 65—Grants and contributions	140,830,000	138,570,966	Operating budget	4,385,400	2,502,923
Statutory amounts	183,193,970	142,565,481	Imts legal advisors		
	785,796,234	734,862,632	and IAG		
			counsel—		
			Operating budget	1,027,130	828,184
Natural Sciences and Engineering Research Council			Lawful access departmental legal		
Vote 70—Operating expenditures—			services units—Personnel	480,000	438,754
Operating budget	36,603,053	34,414,726	Lawful access departmental legal		
Frozen	7,947		services units	124,000	93,367
	36,611,000	34,414,726	Frozen	4,878,338	
Vote 75—Grants	824,140,000	821,210,133		542,775,051	530,128,338
Statutory amounts	3,798,470	3,798,350	Vote 5—Grants and contributions—		
	864,549,470	859,423,209	Grants and contributions	52,277,493	48,518,117
			Legal aid services	119,827,507	119,775,396
			Youth Justice Renewal		
Social Sciences and Humanities Research Council			Fund	4,585,000	4,417,002
Vote 80—Operating expenditures—			Youth justice cost-sharing		
Operating budget	19,790,948	19,523,476	agreements	185,302,415	185,302,415
Frozen	280,052		Frozen	3,750,000	
	20,071,000	19,523,476		365,742,415	358,012,930
Vote 85—Grants—			Statutory amounts	71,475,474	71,468,095
Grants and contributions	551,008,350	549,440,099	Total Department	979,992,940	959,609,363
Frozen	1,220,000				
	552,228,350	549,440,099	Canadian Human Rights Commission		
Statutory amounts	2,359,667	2,359,667	Vote 10—Program expenditures—		
	574,659,017	571,323,242	Operating budget	19,987,490	19,762,092
			Frozen	323,510	
				20,311,000	19,762,092
			Statutory amounts	2,626,906	2,626,896
				22,937,906	22,388,988

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Human Rights Tribunal			Offices of the Information and Privacy Commissioners of Canada		
Vote 15—Program expenditures—			Vote 40—Office of the Information Commissioner of Canada—		
Operating budget	3,849,462	3,118,230	Program expenditures—		
Translation costs (Devinat Case)—			Operating budget	4,979,746	4,942,991
Other operating costs	67,130	67,130	Outsourcing of legal services—		
Pay equity cases—			Other operating costs	200,000	200,000
Operating budget	391,407	256,423	Frozen	5,730	
Frozen	16,001			5,185,476	5,142,991
	4,324,000	3,441,783			
Statutory amounts	362,239	362,239	Vote 45—Office of the Privacy Commissioner of Canada—		
	4,686,239	3,804,022	Operating expenditures—		
			Operating budget	10,744,200	10,468,574
			Statutory amounts	1,910,096	1,910,096
				17,839,772	17,521,661
Commissioner for Federal Judicial Affairs			Supreme Court of Canada		
Vote 20—Operating expenditures—			Vote 50—Program expenditures—		
Operating budget	8,169,889	7,899,816	Operating budget	21,959,494	20,541,857
Frozen	96,659		Frozen	14,656	
Less: revenues netted against expenditures	275,000	120,588		21,974,150	20,541,857
	7,991,548	7,779,228	Statutory amounts	6,999,587	6,979,696
Vote 25—Canadian Judicial Council—Operating expenditures—				28,973,737	27,521,553
Operating budget	1,809,673	1,721,307	Total Ministry	1,470,721,658	1,445,467,246
Frozen	27,077				
	1,836,750	1,721,307	NATIONAL DEFENCE		
Statutory amounts	342,296,714	342,296,714	Department		
	352,125,012	351,797,249	Vote 1—Operating expenditures—		
			Operating budget	11,557,908,912	11,550,461,055
Courts Administration Service			Advertising initiatives	10,125,000	10,125,000
Vote 30—Program expenditures—			Frozen	7,406,993	
Operating budget	54,066,261	52,979,600	Less: revenues netted against expenditures	467,493,935	467,493,935
Translation costs (Devinat Case)—				11,107,946,970	11,093,092,120
Other operating costs	350,019	350,019	Vote 5—Capital expenditures—		
Fit-up requirements for federal judicial centre accommodation	300,000	269,250	Capital	2,243,532,203	2,237,401,409
	54,716,280	53,598,869	Frozen	4,397,797	
Statutory amounts	6,060,362	6,050,693		2,247,930,000	2,237,401,409
	60,776,642	59,649,562	Vote 10—Grants and contributions—		
			Grants and contributions	188,573,031	188,309,704
			Frozen	38,787	
				188,611,818	188,309,704
			Statutory amounts	1,177,149,227	1,163,539,838
Law Commission of Canada			Total Department	14,721,638,015	14,682,343,071
Vote 35—Program expenditures—			Canadian Forces Grievance Board		
Operating budget	3,141,022	2,959,954	Vote 15—Program expenditures—		
Frozen	33,494		Operating budget	5,963,000	5,562,445
	3,174,516	2,959,954	Statutory amounts	626,036	626,036
Statutory amounts	214,894	214,894		6,589,036	6,188,481
	3,389,410	3,174,848			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Military Police Complaints Commission			National Energy Board		
Vote 20—Program expenditures—			Vote 30—Program expenditures—		
Operating budget	3,781,000	2,464,921	Operating budget	35,329,045	34,927,771
Frozen	10,000		Translation costs (Devinat Case)	253,455	217,233
	3,791,000	2,464,921		35,582,500	35,145,004
Statutory amounts	237,678	237,678	Statutory amounts	4,639,292	4,639,026
	4,028,678	2,702,599		40,221,792	39,784,030
Total Ministry	14,732,255,729	14,691,234,151			
NATURAL RESOURCES			Northern Pipeline Agency		
Department			Vote 35—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	1,252,000	598,418
Operating budget	634,178,286	608,409,794	Statutory amounts	29,025	29,025
International Boundary Commission—				1,281,025	627,443
Operating budget	2,259,536	1,947,155	Total Ministry	2,144,534,985	2,011,717,488
Frozen	3,500,678				
Less: revenues netted against expenditures	22,831,000	18,773,827	PARLIAMENT		
	617,107,500	591,583,122	The Senate		
Vote 5—Capital expenditures—			Vote 1—Program expenditures—		
Capital	6,701,000	5,698,484	Operating budget	50,610,840	47,018,019
Frozen	1,000,000		Grants and contributions	339,710	339,710
	7,701,000	5,698,484		50,950,550	47,357,729
Vote 10—Grants and contributions—			Statutory amounts	29,169,175	29,169,175
Grants and contributions	213,400,000	210,874,882		80,119,725	76,526,904
Frozen	84,589,000				
	297,989,000	210,874,882	House of Commons		
Statutory amounts	885,543,327	871,845,829	Vote 5—Program expenditures—		
Total Department	1,808,340,827	1,680,002,317	Operating budget	259,320,925	238,331,668
Atomic Energy of Canada Limited			Grants and contributions	858,477	828,050
Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures	158,849,000	158,849,000	Less: revenues netted against expenditures	1,281,861	1,281,861
				258,897,541	237,877,857
Canadian Nuclear Safety Commission			Statutory amounts	137,784,506	137,784,506
Vote 20—Program expenditures—				396,682,047	375,662,363
Operating budget	70,059,297	67,301,108	Library of Parliament		
Grants and contributions	334,002	333,962	Vote 10—Program expenditures—		
Translation costs (Devinat Case)	15,000	15,000	Operating budget	29,483,000	28,134,711
Frozen	625,720		Less: revenues netted against expenditures	1,000,000	798,479
	71,034,019	67,650,070		28,483,000	27,336,232
Statutory amounts	7,903,322	7,899,628	Statutory amounts	3,929,852	3,929,852
	78,937,341	75,549,698		32,412,852	31,266,084
Cape Breton Development Corporation			Office of the Ethics Commissioner		
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures	56,905,000	56,905,000	Vote 15—Program expenditures—		
			Operating budget	4,089,000	4,086,825
			Statutory amounts	453,048	453,048
				4,542,048	4,539,873

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Senate Ethics Officer			Office of the Commissioner of Official Languages		
Vote 17—Program expenditures—			Vote 20—Program expenditures—		
Operating budget	775,000	731,926	Operating budget	16,477,952	15,826,558
Statutory amounts	87,046	87,046	Frozen	51,048	
	862,046	818,972		16,529,000	15,826,558
Total Ministry	514,618,718	488,814,196	Statutory amounts	1,977,005	1,975,830
				18,506,005	17,802,388
PRIVY COUNCIL			Security Intelligence Review Committee		
Department			Vote 30—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	2,490,444	2,470,486
Operating budget	134,710,655	130,199,046	Frozen	9,556	
Grants and contributions	53,000			2,500,000	2,470,486
Commission of inquiry into the			Statutory amounts	267,398	267,398
actions of canadian officials				2,767,398	2,737,884
in relation to Maher Arar—			Total Ministry	549,684,454	533,938,437
Operating budget	8,773,622	5,856,167			
Contributions	873,377	607,274	PUBLIC SAFETY AND EMERGENCY PREPAREDNESS		
Commission of inquiry into the			Department		
Sponsorship program and			Vote 1—Operating expenditures—		
advertising activities—			Operating budget	125,203,063	122,311,588
Operating budget	13,516,863	9,703,647	Air India disaster—Permanent		
Contributions	774,000	291,577	memorial in Canada—		
Reorganization of government—			Operating budget	1,000,000	
Canadian Heritage—			Frozen	4,000,000	
Operating budget	900,000	745,970		130,203,063	122,311,588
Frozen	38,401		Vote 5—Grants and contributions—		
	159,639,918	147,403,681	Grants and contributions	334,737,000	236,642,385
Statutory amounts	14,935,650	14,914,002	Frozen	700,000	
Total Department	174,575,568	162,317,683		335,437,000	236,642,385
			Statutory amounts	10,769,214	10,769,214
Canadian Intergovernmental Conference Secretariat			Total Department	476,409,277	369,723,187
Vote 5—Program expenditures—			Canada Border Services Agency		
Operating budget	5,883,000	5,040,398	Vote 10—Operating expenditures—		
Frozen	10,000		Operating budget	1,048,249,033	1,021,741,507
	5,893,000	5,040,398	Compensation to Canada Post		
Statutory amounts	354,731	354,731	Corporation	8,743,000	7,684,740
	6,247,731	5,395,129	Frozen	1,877,022	
Canadian Transportation Accident Investigation and Safety Board			Less: revenues netted against		
Vote 10—Program expenditures—			expenditures	14,938,055	14,938,055
Operating budget	27,272,515	27,556,028		1,043,931,000	1,014,488,192
Frozen	69,762		Vote 15—Capital expenditures	32,297,000	18,116,508
	27,342,277	27,556,028	Statutory amounts	136,336,475	136,245,878
Statutory amounts	3,742,643	3,742,643		1,212,564,475	1,168,850,578
	31,084,920	31,298,671	Canadian Firearms Centre		
Chief Electoral Officer			Vote 20—Operating expenditures,		
Vote 15—Program expenditures—			excluding those for registration		
Operating budget	20,231,000	18,114,850	activities and functions—		
Statutory amounts	296,271,832	296,271,832	Operating budget	49,564,000	42,363,703
	316,502,832	314,386,682			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 25—Operating expenditures for registration activities and functions—			Royal Canadian Mounted Police		
Operating budget	14,550,000	11,440,206	Vote 65—Operating expenditures—		
Vote 30—Contributions	14,000,000	11,482,306	Operating budget	1,212,035,227	1,165,380,231
Statutory amounts	5,263,038	5,249,310	Contract policing services—		
	83,377,038	70,535,525	Operating budget	1,372,270,142	1,372,270,142
Canadian Security Intelligence Service			Revenues netted against expenditures	(1,143,332,179)	(1,143,332,178)
Vote 35—Program expenditures—			Prime Minister security detail—		
Operating budget	322,484,650	316,053,780	Operating budget	4,500,000	4,500,000
Statutory amounts	32,562,794	32,562,435	Organized crime—		
	355,047,444	348,616,215	Operating budget	22,545,000	22,545,000
Correctional Service			Disclosure workload—		
Vote 40—Penitentiary Service and National Parole Service—			Other operating costs	4,000,000	4,000,000
Operating expenditures—			Corporate management enhancements—		
Operating budget	1,381,183,204	1,367,996,516	Operating budget	13,160,000	13,160,000
Grants and contributions	2,333,000	2,292,547	Informatics and technical infrastructure—		
Frozen	5,274,399		Other operating costs	20,000,000	20,000,000
	1,388,790,603	1,370,289,063	Compensation and benefits	28,646,000	24,867,000
Vote 45—Penitentiary Service and National Parole Service—			Frozen	5,567,694	
Capital expenditures—			Less: revenues netted against expenditures	43,958,795	42,270,834
Capital	125,786,609	116,842,738		1,495,433,089	1,441,119,361
Frozen	12,430,391		Vote 70—Capital expenditures—		
	138,217,000	116,842,738	Capital	47,532,396	45,205,584
Statutory amounts	177,386,256	164,963,604	Contract policing services	81,014,977	81,014,977
	1,704,393,859	1,652,095,405	Informatics and technical infrastructure	60,000,000	60,000,000
National Parole Board			Radio communications	15,000,000	15,000,000
Vote 50—Program expenditures—				203,547,373	201,220,561
Operating budget	38,369,160	37,487,741	Vote 75—Grants and contributions	43,645,880	42,206,532
Translation costs (Devinat Case)	146,207	146,207	Statutory amounts	363,606,544	360,853,688
Frozen	30,000			2,106,232,886	2,045,400,142
	38,545,367	37,633,948	Royal Canadian Mounted Police External Review Committee		
Statutory amounts	5,207,418	5,206,769	Vote 80—Program expenditures—		
	43,752,785	42,840,717	Operating budget	825,318	809,488
Office of the Correctional Investigator			Frozen	2,132	
Vote 60—Program expenditures—				827,450	809,488
Operating budget	2,885,224	2,754,307	Statutory amounts	122,546	122,546
Frozen	27,676			949,996	932,034
	2,912,900	2,754,307	Royal Canadian Mounted Police Public Complaints Commission		
Statutory amounts	413,451	413,451	Vote 85—Program expenditures—		
	3,326,351	3,167,758	Operating budget	5,867,223	5,233,427
			Statutory amounts	596,698	596,698
				6,463,921	5,830,125
			Total Ministry	5,992,518,032	5,707,991,686

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES			Canada Post Corporation		
Vote 1—Operating expenditures—			Vote 10—Payments to the Canada Post Corporation for special purposes	172,210,000	172,210,000
Operating budget	1,191,017,422	1,129,805,585	Canadian Transportation Agency		
Real property services—			Vote 35—Program expenditures—		
Operating budget	1,870,119,584	1,788,877,322	Operating budget	24,404,884	23,924,162
Receiver General treasury function—			Frozen	331,876	
Other operating costs	79,566,588	79,566,588		24,736,760	23,924,162
Frozen	18,235,692		Statutory amounts	3,773,869	3,709,245
Less: revenues netted against expenditures	896,219,480	869,052,544		28,510,629	27,633,407
	2,262,719,806	2,129,196,951			
Vote 5—Capital expenditures—			National Capital Commission		
Capital	296,092,000	284,948,953	Vote 65—Payment to the National Capital Commission for operating expenditures	70,195,000	70,195,000
Frozen	31,832,000		Vote 70—Payment to the National Capital Commission for capital expenditures	22,898,000	22,898,000
	327,924,000	284,948,953		93,093,000	93,093,000
Vote 10—Grants and contributions.....	10,085,000	9,073,000			
Statutory amounts	524,392,971	104,939,489	Office of Infrastructure of Canada		
Total Ministry.....	3,125,121,777	2,528,158,393	Vote 1—Operating expenditures—		
			Operating budget	42,806,888	37,271,572
			Frozen	1,104,372	
				43,911,260	37,271,572
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)			Vote 5—Contributions—		
Department			Grants and contributions.....	765,119,000	504,377,925
Vote 1—Operating expenditures—			Payments to Old Port of Montreal Corporation Inc.....	16,325,000	16,325,000
Operating budget	657,761,508	635,401,832	Payments to Queens Quay West Land Corporation.....	4,000,000	4,000,000
Advertising themes and campaigns 2005-2006—Second allocation	1,500,000			785,444,000	524,702,925
Frozen	77,169		Statutory amounts	965,361,570	965,361,570
Less: revenues netted against expenditures	367,467,677	367,467,677		1,794,716,830	1,527,336,067
	291,871,000	267,934,155			
Vote 5—Capital expenditures	74,790,000	66,569,084	Transportation Appeal Tribunal of Canada		
Vote 10—Grants and contributions.....	429,626,000	389,855,989	Vote 40—Program expenditures—		
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc—			Operating budget	1,236,200	1,168,439
Other operating costs.....	31,288,000	31,288,000	Statutory amounts	116,389	116,389
Frozen	900,000			1,352,589	1,284,828
	32,188,000	31,288,000	Total Ministry.....	3,748,642,757	3,395,722,076
Vote 20—Payments to Marine Atlantic Inc.....	70,233,000	70,233,000	TREASURY BOARD		
Vote 25—Payments to VIA Rail Canada Inc.....	169,001,000	169,001,000	Secretariat		
Vote 30—Payments to the Canadian Air Transport Security Authority.....	438,400,000	428,766,000	Vote 1—Program expenditures—		
Statutory amounts	152,650,709	150,517,546	Operating budget	148,456,376	141,977,749
Total Department.....	1,658,759,709	1,574,164,774	Frozen	6,975,000	
			Less: revenues netted against expenditures	3,119,000	2,535,158
				152,312,376	139,442,591

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 20—Public service insurance—			VETERANS AFFAIRS		
Other operating costs.....	1,810,925,848	1,538,744,191	Vote 1—Operating expenditures—		
Grants and contributions.....	500,000	297,935	Operating budget.....	282,191,547	277,134,388
Less: revenues netted against			Other health purchased services—		
expenditures.....	157,725,848	157,725,848	Personnel.....	2,500,000	5,600,149
	1,653,700,000	1,381,316,278	Other health purchased services.....	546,200,000	546,556,966
Statutory amounts.....	57,507,663	57,500,604	Frozen.....	1,273,724	
				832,163,271	829,291,503
	1,863,520,039	1,578,259,473	Vote 5—Capital expenditures—		
Canada School of Public Service			Capital.....	24,954,000	24,953,967
Vote 25—Program expenditures—			Frozen.....	7,397,000	
Operating budget.....	73,768,414	72,210,503		32,351,000	24,953,967
Grants and contributions.....	175,000	15,500	Vote 10—Grants and contributions—		
E-learning service—			Grants and contributions.....	1,986,807,000	1,976,405,051
Other operating costs.....	700,000	700,000	Frozen.....	4,000	
Frozen.....	1,725,487			1,986,811,000	1,976,405,051
	76,368,901	72,926,003	Vote 15—Program expenditures—		
Statutory amounts.....	37,312,598	27,425,025	Operating budget.....	9,860,969	9,721,604
			Translation costs (Devinat		
	113,681,499	100,351,028	Case).....	8,125	8,125
Public Service Human Resources Management Agency of Canada				9,869,094	9,729,729
Vote 30—Operating expenditures—			Statutory amounts.....	41,056,263	41,055,792
Operating budget.....	83,884,000	82,428,371	Total Ministry.....	2,902,252,628	2,881,436,042
Vote 35—Contributions—			WESTERN ECONOMIC DIVERSIFICATION		
Grants and contributions.....	8,200,000	8,148,281	Vote 1—Operating expenditures—		
Frozen.....	8,000,000		Operating budget.....	43,418,587	42,899,989
	16,200,000	8,148,281	Frozen.....	564,172	
Statutory amounts.....	8,733,230	8,733,230		43,982,759	42,899,989
			Vote 5—Grants and contributions—		
	108,817,230	99,309,882	Grants and contributions.....	296,121,000	258,222,342
Total Ministry.....	2,086,018,768	1,777,920,383	Frozen.....	52,850,000	
				348,971,000	258,222,342
			Statutory amounts.....	5,528,341	5,526,242
			Total Ministry.....	398,482,100	306,648,573
			GRAND TOTAL.....	191,577,375,427	185,462,869,558

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
PRIVY COUNCIL					
Department					
Commission of Inquiry into the Sponsorship Program and Advertising Activities		7,123	1,513,141	8,693,283	10,213,547
<p>This Commission was established by Order in Council (PC 2004-110 dated February 19, 2004) pursuant to Part I of the <i>Inquiries Act</i>. The Commission was to investigate and report on questions raised, directly or indirectly, by Chapters 3 and 4 to the November 2003 Report of the Auditor General to the House of Commons with regard to the sponsorship program and advertising activities of the Government of Canada. The Commission was also to make any recommendations to prevent mismanagement of sponsorship programs or advertising activities in the future, taking into account the initiatives announced by the Government of Canada on February 10, 2004. The Commission published its final report on February 1, 2006.</p>					
Commission of Inquiry into the Actions of Canadian Officials in Relation to Maher Arar		52,227	804,596	5,732,035	6,588,858

This Commission was established by Order in Council (PC 2004-48 dated February 5, 2004) pursuant to Part I of the *Inquiries Act*. The Commission is investigating and reporting on the actions of Canadian officials in relation to Maher Arar. The Commission is also to make any recommendations on an independent, arm's length review mechanism for the activities of the Royal Canadian Mounted Police with respect to national security.

GENERAL INFORMATION BY COMMISSION—*Concluded*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$

PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

Department					
Commission for public complaints against the RCMP	266,377	38,123			304,500

This Commission was established by Order in Council (PC 1986-2904) pursuant to the *Financial Administration Act* and the *Public Service Employment Act*. The Commission is an independent agency of the federal government established in 1986 by amendments to the *Royal Canadian Mounted Police Act*. Part VI of the *RCMP Act* sets out the structure of the Commission and the duties and responsibilities of its members, who are appointed by Order of the Governor in Council. Part VII sets out the process for the receipt and review of complaints from the public concerning the conduct of members of the RCMP. This process includes the power of the Commission to receive complaints and to send them to the RCMP for investigation and disposition. Part VII also provides complainants with the right to have the RCMP's disposition of their complaints reviewed by the Commission. The review process as set out in Part VII gives the Chairman the power to investigate complaints as well as to hold public hearings to inquire into complaints. The Chairman also has the power to initiate complaints when he is satisfied there are reasonable grounds to do so.

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	2005-2006 Expenditures
	\$
PRIVY COUNCIL	
Department	
Commission of Inquiry into the Sponsorship	
Program and Advertising Activities	
Justice John H Gomery (Commissioner)	7,123
Commission of Inquiry into the Actions of	
Canadian Officials in Relation to Maher Arar	
Justice Dennis R O'Connor (Commissioner)	52,227
PUBLIC SAFETY AND EMERGENCY	
PREPAREDNESS	
Department	
Commission for Public Complaints	
against the RCMP	
Paul E Kennedy	89,339
Shirley Heafey	157,321
Brooke McNabb	57,840
	<u>304,500</u>

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department	16	447,863	70,732	222,980	4,976	746,551
ATLANTIC CANADA OPPORTUNITIES						
AGENCY	1	94,179		6,963		101,142
CANADA REVENUE AGENCY	10	324,835		25,433		350,268
CANADIAN HERITAGE						
Library and Archives of Canada	1	6,666				6,666
Public Service Commission	2			5,578	466	6,044
CITIZENSHIP AND IMMIGRATION						
Department	2	32,080	2,689	5,485		40,254
ENVIRONMENT						
Department	8	161,621		7,670	321	169,612
Parks Canada Agency	12	93,735	1,741	40,122	291	135,889
FISHERIES AND OCEANS	7	99,889	9,997	16,319	1,584	127,789
HEALTH						
Department	7	215,869	4,882	41,849		262,600
HUMAN RESOURCES AND SOCIAL DEVELOPMENT						
Departments						
Human Resources and Skills Development	16			564		564
Social Development	10			7,560	38,851	46,411
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	5	222,185		30,655	3,982	256,822
INDUSTRY						
Department	3	15,108		12,047		27,155
Natural Sciences and Engineering Research Council	1			25,634		25,634
Statistics Canada	2	26,055		2,000		28,055
JUSTICE						
Department	10	313,279		118,127	819	432,225
NATIONAL DEFENCE						
Department	94	2,287,707	22,231	289,961	2,846	2,602,745
NATURAL RESOURCES						
Department	8	200,141	6,717	21,741	10,357	238,956
National Energy Board	3	6,646		14,338		20,984
PRIVY COUNCIL						
Chief Electoral Officer	1	49,230		1,002	350	50,582

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS						
Canada Border Services Agency.....	1	22,096		6,856		28,952
Correctional Service	3	80,578	6,546	8,154	1,560	96,838
PUBLIC WORKS AND GOVERNMENT SERVICES	10	180,422	3,708	123,813	413	308,356
TRANSPORT (Transport, Infrastructure and Communities)						
Department	2	18,206		26,865	2,434	47,505
VETERANS AFFAIRS	2	17,965				17,965
WESTERN ECONOMIC DIVERSIFICATION	1	94,223		7,500	15,000	116,723
Total	237	4,916,355	129,243	1,061,716	69,250	6,176,564

⁽¹⁾ Includes allowances in lieu of pay.⁽²⁾ Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial

statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

RETURN ON INVESTMENTS

	Amount realized in 2005-2006 ⁽¹⁾		Amount realized in 2005-2006 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Fraser River Port Authority—	
Atomic Energy of Canada Limited	94,298	Other	683,262
CASH AND ACCOUNTS RECEIVABLE—		Halifax Port Authority—	
Canadian Security Intelligence Service—		Other	1,058,748
Interest on bank deposits	22,295	Hamilton Port Authority—	
Finance—		Other	491,880
Interest on bank deposits	212,138,019	Montreal Port Authority—	
Human Resources and Social Development—		Other	3,579,628
Human Resources and Skills		Nanaimo Port Authority—	
Development—		Other	138,254
Interest on bank deposits	77,065	North Fraser Port Authority—	
Social Development—		Other	52,680
Interest on bank deposit	23,037	Port Alberni Port Authority—	
Total cash and accounts receivable	212,260,416	Other	59,791
FOREIGN EXCHANGE ACCOUNTS—		Prince Rupert Port Authority—	
International reserves held in the Exchange Fund		Other	113,315
Account—		Quebec Port Authority—	
Transfer of profits	1,394,534,428	Other	450,180
International Monetary Fund—Subscriptions—		Saguenay Port Authority—	
Transfer of profits	49,895,126	Other	36,257
Total foreign exchange accounts	1,444,429,554	Saint John Port Authority—	
LOANS, INVESTMENTS AND ADVANCES—		Other	214,517
Enterprise Crown corporations—		Sept-Îles Port Authority—	
Business Development Bank of Canada—		Other	188,699
Dividends	16,786,492	St. John's Port Authority—	
Canada Mortgage and Housing Corporation	447,003,742	Other	90,365
	463,790,234	Thunder Bay Port Authority—	
Other—		Other	59,528
Bank of Canada—		Toronto Port Authority—	
Transfer of profits	1,735,609,894	Other	193,048
Canada Development Investment		Trois-Rivières Port Authority—	
Corporation—		Other	142,181
Dividends	199,000,000	Vancouver Port Authority—	
Canada Lands Company Limited—		Other	3,989,402
Dividends	11,000,000	Windsor Port Authority—	
Canada Post Corporation—		Other	28,689
Dividends	58,700,000	Andrew Ferri—Seaway	31,580
Canadian Dairy Commission	1,707,860	Queens Quay West Land Corporation	4,792,429
Farm Credit Canada	5,310,160		2,034,699,858
Royal Canadian Mint—		Total enterprise Crown corporations	2,498,490,092
Dividends	1,000,000	National governments including developing	
Transport—		countries—	
Jacques Cartier and Champlain Bridges	5,850,000	Developing countries—Foreign Affairs and	
Belledune Port Authority—		International Trade—Canadian International	
Other	127,511	Development Agency—International	
		development assistance	2,718,354
		Development of export trade (loans	
		administered by Export Development	
		Canada)	132,392,930

RETURN ON INVESTMENTS—Continued

	Amount realized in 2005-2006 ⁽¹⁾		Amount realized in 2005-2006 ⁽¹⁾
	\$		\$
United Kingdom—Finance—United Kingdom Financial Agreement Act, 1946—		BRITISH COLUMBIA—	
Deferred interest	1,013,073	Finance—	
Total national governments including developing countries	136,124,357	Municipal Development and Loan Board	3,684
		Total provincial and territorial governments	1,645,953
International organizations—		Other loans, investments and advances—	
International Monetary Fund—		Loans and accountable advances—	
Poverty Reduction and Growth Facility	16,874,029	Foreign Affairs and International Trade—	
		Loans, investments and advances to national governments—	
Provincial and territorial governments—		Personnel posted abroad	350,817
NEWFOUNDLAND AND LABRADOR—		Other	354
Finance—		Human Resources and Social Development—	
Municipal Development and Loan Board	17,045	Interest on Canada student loans	360,579,480
Industry—			360,930,651
Atlantic Development Board carry-over projects	14,807	Other—	
Atlantic Provinces Power Development Act	1,084,642	Agriculture and Agri-Food—	
	1,116,494	Construction of multi-purpose exhibition buildings	8,767
NOVA SCOTIA—		Agricultural Service Centers—	
Finance—		Interest on loans	50
Municipal Development and Loan Board	762	Citizenship and Immigration—	
		Interest on transportation and assistance loans	798,697
PRINCE EDWARD ISLAND—		Finance—	
Finance—		Financial Consumer Agency of Canada	111,820
Municipal Development and Loan Board	5,784	Federal-provincial fiscal arrangements	58,944
	5,784	Ottawa Civil Service Recreational Association	466
NEW BRUNSWICK—		Fisheries and Oceans—	
Atlantic Canada Opportunities Agency—		Loans to haddock fishermen	106,821
Special Areas and Highways	21,131	Interest earned on funds held in trust and paid pursuant to provincial legislation	17,756
Finance—		Indian Affairs and Northern Development—	
Municipal Development and Loan Board	15,165	Inuit loan fund	4,556
Industry—		Indian economic development fund—	
Atlantic Provinces Power Development Act	352,804	Direct loans	3,985
	389,100	Guaranteed loans	420,362
QUEBEC—			424,347
Finance—		Council for Yukon Indians	763,668
Municipal Development and Loan Board	123,339	Native claimants	5,553,062
	123,339	First Nations in British Columbia	3,014,949
SASKATCHEWAN—		Veterans Affairs—	
Finance—		Veterans' Land Act Fund—	
Municipal Development and Loan Board	73	Advances	1,903
ALBERTA—			10,865,806
Finance—		Total other loans, investments and advances	371,796,457
Municipal Development and Loan Board	6,717	Total loans, investments and advances	3,024,930,888
		OTHER ACCOUNTS—	
		Foreign Affairs and International Trade—Foreign Affairs—	
		Interest on mission bank accounts	98,483
		Indian Affairs and Northern Development—	
		Stoney Band perpetual loan	11,688
		Indian housing assistance fund—	
		On-reserve housing—Interest on guaranteed loans	1,241,739
		Esso Ltd—Norman Wells Project profits	131,875,479

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2005-2006 ⁽¹⁾		Amount realized in 2005-2006 ⁽¹⁾
	\$		\$
National Defence—		Summary—	
Interest on loans to employees posted abroad	470,187	Interest	1,213,524,064
Interest earned from funds on deposit with suppliers	18,859,580	Transfer of profits	3,311,914,927
Public Safety and Emergency Preparedness—		Dividends	286,486,492
Royal Canadian Mounted Police—		Other	22,390,054
Loans and advances to persons posted abroad	13,851	Total	4,834,315,537
Public Works and Government Services—			
Optional Services Revolving Fund	29,374		
Total other accounts	152,600,381		
TOTAL RETURN ON INVESTMENTS	4,834,315,537		

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenses paid in 2005-2006";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD			ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC		
Minister—			Minister of the Economic Development Agency of Canada for the Regions of Quebec and Minister responsible for La Francophonie—		
Hon A Mitchell	1	17,578	Hon J Saada	60	20,822
Minister of Agriculture and Minister for the Canadian Wheat Board—			ENVIRONMENT		
Hon C Strahl	1	13,656	Minister(s)—		
Parliamentary Secretaries—			Hon S Dion	1	118,115
A W Easter	1	13,938	Hon R Ambrose	1	18,975
J Gourde	1	349	Parliamentary Secretary—		
ATLANTIC CANADA OPPORTUNITIES AGENCY			B Wilfert	1	3,960
Minister—			FINANCE		
Hon J B McGuire	1	27,166	Minister(s)—		
CANADA REVENUE AGENCY			Hon J M Flaherty	1	11,499
Minister of National Revenue—			Hon R E Goodale	1	52,565
Hon J McCallum	1	38,954	FISHERIES AND OCEANS		
CANADIAN HERITAGE			Minister(s)—		
Minister(s) of Canadian Heritage and Minister(s) responsible for Status of Women—			Hon G Regan	1	48,670
Hon L Frulla	1	72,408	Hon L Hearn	1	15,764
Hon J Oda	1	3,657	Parliamentary Secretaries—		
Minister of State (Sport)—			S Murphy	1	2,972
Hon S Owen	1	22,444	R Kamp	1	2,121
Minister of State (Multiculturalism)—			FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Hon R Chan	1	48,583	Departments—		
Parliamentary Secretary—			Foreign Affairs—		
S D Bulte	1	9,678	Minister of Foreign Affairs—		
CITIZENSHIP AND IMMIGRATION			Hon P S Pettigrew	1	17,894
Minister(s)—			Minister of Foreign Affairs and Minister of Atlantic Canada Opportunities Agency—		
Hon M Solberg	1	13,177	Hon P G MacKay	1	8,007
Hon J Volpe	1	32,407			
Parliamentary Secretary—					
H Fry	1	641			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Continued

	Vote	Amount		Vote	Amount
		\$			\$
International Trade—			INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Minister of International Trade—			Minister(s) of Indian Affairs and Northern Development and Federal Interlocutor for Metis and Non-Status Indians—		
Hon J S Peterson	1	55,421	Hon A Scott	1	29,895
Minister of International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics			Hon J Prentice	1	14,955
Hon D L Emerson	1	4,342	Minister of State (Northern Development)—		
Parliamentary Secretary—			Hon E Blondin-Andrew	1	54,612
M Eyking	1	9,783	Parliamentary Secretary—		
Minister for International Cooperation—			S Barnes	1	17,347
Hon A Carroll	15	38,756	INDUSTRY		
Minister for International Cooperation and Minister for La Francophonie and Official Languages—			Minister—		
Hon J Verner	15	10,405	Hon D Emerson	1	12,353
Parliamentary Secretaries—			Minister(s) of State (Federal Economic Development Initiative for Northern Ontario)—		
A Menzies	15	1,037	Hon J R Comuzzi	1	8,301
P Torsney	15	6,482	Hon A Mitchell	1	9,516
HEALTH			Parliamentary Secretary—		
Minister—			J Pickard	1	1,142
Hon U Dosanjh	1	40,494	JUSTICE		
Minister of Health and Minister for the Federal Economic Development Initiative for Northern Ontario—			Minister(s) of Justice and Attorney General of Canada—		
Hon T Clement	1	2,456	Hon I Côtler	1	50,928
Minister of State (Public Health)—			Hon V Toews	1	4,178
Hon C Bennett	1	58,328	Parliamentary Secretaries—		
Parliamentary Secretary—			P H Macklin	1	11,254
R Thibault	1	5,566	R Moore	1	1,461
HUMAN RESOURCES AND SOCIAL DEVELOPMENT			NATIONAL DEFENCE		
Departments—			Minister(s)—		
Human Resources and Skills Development—			Hon B Graham	1	57,869
Minister of Human Resources and Skills Development and Minister responsible for Democratic Renewal			Hon G O'Connor	1	3,279
Hon B Stronach	1	16,938	Parliamentary Secretary—		
President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs and Minister of Human Resources and Skills Development—			K Martin	1	489
Hon L Robillard	1	553	NATURAL RESOURCES		
Minister of Labour and Housing—			Minister(s)—		
Hon J Fontana	1	67,559	Hon R J Efford	1	9,039
Minister of Labour and Minister of the Economic Development Agency of Canada for the Regions of Quebec—			Hon G Lunn	1	30,426
Hon J-P Blackburn	1	3,227	Acting Minister of Natural Resources—		
Minister of State Human Resources Development—			Hon J McCallum	1	9,277
Hon C Bradshaw	1	31,884	Parliamentary Secretary—		
Social Development—			C Paradis	1	6,877
Minister(s)—			PRIVY COUNCIL		
Hon K Dryden	1	39,819	Leader of the Government in the Senate—		
Hon D Finley	1	667	Hon J Austin	1	1,429
Minister of State (Families and Caregivers)—			President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs and Minister of Human Resources and Skills Development—		
Hon T Ianno	1	11,577	Hon L Robillard	1	9,228
Parliamentary Secretaries—			President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs and Minister of Sport—		
P Adams	1	2,226	Hon M Chong	1	11,659
L Longfield	1	3,093	Leader of the Government in the House of Commons—		
L Yelich	1	4,777	Hon T Valeri	1	7,738
			Minister for Internal Trade, Deputy Leader of the Government in the House of Commons, Minister responsible for Official Languages, and Associate Minister of National Defence—		
			Hon M Bélanger	1	1,617

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
Leader of the Government in the House of Commons and Minister for Democratic Reform— Hon R D Nicholson	1	3,625	Parliamentary Secretary— J Karygiannis	1	274
Parliamentary Secretaries—			Office of Infrastructure of Canada— Minister of State (Infrastructure and Communities)— Hon J F Godfrey	1	38,833
N Bains	1	981	TREASURY BOARD		
M Jennings	1	4,889	President of the Treasury Board— Hon J Baird	1	515
D LeBlanc	1	8,699	President of the Treasury Board and Minister responsible for the Canadian Wheat Board— Hon R B Alcock	1	55,880
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS			VETERANS AFFAIRS		
Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness— Hon A McLellan	1	46,793	Minister(s)— Hon A Guarnieri	1	68,866
Minister of Public Safety— Hon S B Day	1	1,552	Hon G Thompson	1	26,900
Parliamentary Secretary— R Cullen	1	2,860	WESTERN ECONOMIC DIVERSIFICATION		
PUBLIC WORKS AND GOVERNMENT SERVICES			Minister of Western Economic Diversification and Minister of State (Sport)— Hon S Owen	1	28,852
Minister(s)— Hon S Brison	11	24,951	Minister of National Revenue and Minister of Western Economic Diversification— Hon C Skelton	1	4,064
Hon M Fortier	11	2,128			
TRANSPORT (TRANSPORT, INFRASTRUCTURE AND COMMUNITIES)					
Minister— Hon J C Lapierre	1	8,826			
Minister of Transport, Infrastructure and Communities— Hon L Cannon	1	395			

SECTION 11

2005-2006

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

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Foreign Affairs and International Trade⁽¹⁾

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
61 st Session of the United Nations Commission on Human Rights in Geneva (Switzerland)	65,334
Canadian Delegation to Paris (France) - Conference of Ministers of Youth and Sport of French-Speaking Countries (CONFEJES)	1,287
Prime Minister's Visit to the Vatican, Rome (Italy) - State Funeral of late Pope John-Paul II	336,105
Canadian Delegation to Monaco (Monaco) - State Funeral of late Prince Rainier	7,488
Canadian Delegation to St. Gallen (Switzerland) - Meeting of Education Ministers, Organization for Economic Co-operation and Development (OECD)	11,801
Governor General's Visit to Rome (Italy) - Pope Benedict XVI	125,145
Governor General's Visit to Berlin (Germany), The Hague (Netherlands) and Moscow (Russia) - 60 th Anniversary Victory Celebration	501,780
Canadian Delegation to New York City (USA) - Treaty on the Non-Proliferation of Nuclear Weapons (NPT) (cancellation of MINA)	114,253
Prime Minister's Visit to Amsterdam (Netherlands) - 60 th Anniversary of the Liberation	202,933
Prime Minister's Visit to Moscow (Russia) - 60 th Anniversary Victory Celebration (cancellation charges)	125,397
Canadian Delegation to Warsaw (Poland) - Council of Europe Summit (cancellation of PM)	2,247
Canadian Delegation to Vilnius (Lithuania) - Foreign Ministers' Meeting, North Atlantic Treaty Organization (NATO) (cancellation of MINA)	10,473
Canadian Delegation to Jeju (Korea) - Asia-Pacific Economic Cooperation (APEC) (cancellation of MINT)	50,995
Minister of Foreign Affairs (MINA) to Fort Lauderdale (USA) - 35 th Session of the General Assembly of the Organization of American States (OAS)	46,952
Canadian Delegation to Cordoba (Spain) - Council of the Organization for Security and Cooperation in Europe (CSCE)	38,335
Canadian Delegation to London (United Kingdom of Great Britain and Northern Ireland) - G8 Foreign Minister's Meeting (cancellation of MINA)	9,134
Prime Minister's Visit to Cork (Ireland) - Air India Memorial Ceremony	275,207
Canadian Delegation to Ulan Bator (Mongolia) - President-elect Inauguration Ceremony	9,806
Canadian Delegation to Brazzaville (Congo) - Meeting of the Bureau of the Conference of Ministers of Education in French-Speaking Countries (CONFEMEN)	9,318
Minister of Foreign Affairs (MINA) to The Hague (Netherlands) - Ministerial Meeting of the Friends of the Reform of the United Nations	38,413
Prime Minister's Visit to Dublin (Ireland) and Gleneagles (United Kingdom of Great Britain and Northern Ireland) - G8 Summit	1,170,642
Canadian Delegation to Nassau (Bahamas) - Commonwealth Education Mid-Term Review for the Caribbean and Canada	5,273
Minister of Foreign Affairs (MINA) to Vientiane (Laos) - 38 th ASEAN Post-Ministerial Conference/12 th ASEAN Regional Forum (ARF)	76,383
Canadian Delegation to Riyadh (Saudi Arabia) - State Funeral of late King Fahd	6,668
Canadian Delegation to Tobago (West Indies) - Meeting of Education Ministers, Organization of American States (OAS)	17,309
Canadian Delegation to Gdansk (Poland) - 25 th Anniversary of Solidarity	7,047
Prime Minister's Visit to the Middle East - Cairo (Egypt), Amman (Jordan), Gaza (Palestine) and Tel Aviv (Israel) (postponed)	38,364
Prime Minister's Visit to New York City (USA) - 60 th Anniversary of the United Nations General Assembly (UNGA)	528,482
Canadian Delegation to New York City (USA) - Comprehensive Nuclear Test-Ban Treaty (CTBT)	4,065
13 th Conference of First Ladies, spouses and representatives of Heads of State and Government of the Americas in Asuncion (Paraguay)	15,376
Prime Minister's Visit to New York City (USA) - Economic Forum	22,322
Minister of Foreign Affairs (MINA) and Canadian Delegation to New York City (USA) - 60 th Session of the United Nations General Assembly (UNGA)	527,039
Minister responsible for La Francophonie to Paris (France) - United Nations Educational, Scientific and Cultural Organization (UNESCO)	139,766
Prime Minister's Visit to Johannesburg and Cape Town (South Africa) - Progressive Governance Summit	1,626

Foreign Affairs and International Trade⁽¹⁾

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Minister of International Trade (MINT) to Zurich (Switzerland) - Informal	
Ministerial Meeting, World Trade Organization (WTO).....	39,690
Governor General's Visit to Normandy (France) - Aboriginal Journey	59,330
Prime Minister's Visit to Mar del Plata (Argentina) - Summit of the Americas	664,394
Canadian Delegation to Bamako (Mali) - Francophonie Symposium	5,633
Canadian Delegation to Tel Aviv (Israel) - Commemoration Ceremonies of Yitzhak Rabin	2,269
Minister responsible for La Francophonie to Antananarivo (Madagascar) -	
Ministerial Conference for La Francophonie.....	73,311
Minister of Foreign Affairs (MINA) to Valletta (Malta) - Commonwealth Heads	
of Government Meeting (CHOGM) (cancellation of PM)	380,118
Canadian Delegation to Tunis (Tunisia) - World Summit on the Information Society (WSIS)	107,826
Canadian Delegation to Ljubljana (Slovenia) - Organization for Security and	
Cooperation in Europe (OSCE).....	19,153
Canadian Delegation to Brussels (Belgium) - Foreign Ministers' Meeting,	
North Atlantic Treaty Organization (NATO)	5,864
Prime Minister's Visit to Busan (Korea) - Leader's Meeting, Asia-Pacific	
Economic Cooperation (APEC) 2005	864,811
Minister of International Trade (MINT) to Hong Kong (China) - Ministerial	
Conference, World Trade Organization (WTO)	1,819,129
Governor General's Visit to Santiago (Chile) - President Inauguration Ceremony.....	18,775
Start-up costs and advance team for the Prime Minister's Visit to St. Petersburg	
(Russia) - G8 Summit.....	76,876
Start-up costs and advance team for the Prime Minister's Visit to Hanoi (Vietnam) -	
Asia-Pacific Economic Cooperation (APEC) 2006	9,235
Start-up costs and advance team for the Prime Minister's Visit to Riga (Latvia) -	
Summit of the North Atlantic Treaty Organization (NATO)	7,220
62 nd Session of the United Nations Commission on Human Rights in Geneva (Switzerland)	25,000
Governor General's Visit to Turin (Italy) - Olympic Winter Games.....	228,583
Canadian Delegation to Lisbon (Portugal) - Swearing in Ceremony of the	
President Anibal Cavaco Silva	7,346
Canadian Delegation to Singapore (Singapore) - 41 st Education Minister's	
Organization Conference (SEAMEO)	13,000
Canadian Delegation to Tallinn (Estonia) - State Funeral of former President	
Lennart-Georg Meri	8,512
Prime Minister's Visit to Cancun (Mexico) - Trilateral Meeting 2006, North American	
Free Trade Agreement (NAFTA).....	298,719
Prime Minister's Visit to Kabul and Kandahar (Afghanistan), and Islamabad (Pakistan)	29,560
Ministerial Pairing.....	14,957
Minister of Foreign Affairs (MINA) - Bilateral Visits (Visits Officer)	29,098
Minister of International Trade (MINT) - Bilateral Visits (Visits Officer)	46,534
Minister of International Cooperation (MINE) - Bilateral Visits (Visits Officer).....	35,481
Minister responsible for La Francophonie - Bilateral Visits (Visits Officer)	11,885
Total	9,445,074

⁽¹⁾ During the year, Foreign Affairs and International Trade split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade). For the purposes of reporting expenditures for Canadian representation at international conferences and meetings, both ministries have been grouped together in this report.

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>61st Session of the United Nations Commission on Human Rights in Geneva (Switzerland).....</i>	<i>53,440</i>	<i>Governor General's Visit to Berlin (Germany), The Hague (Netherlands) and Moscow (Russia) - 60th Anniversary Victory Celebration</i>	<i>323,913</i>
House of Commons		Clarkson Rt. Hon. A., Ralston Saul J.	
Furey Sen. G., Gagnon Hon. M., McTeague Hon. D., Stratton Sen. T.		House of Commons	
Foreign Affairs and International Trade		Angus C., Cochrane Hon. E., Comuzzi Hon. J.R., Davis Hon. P., Gagnon M., Godbout M., Rajotte M., Smith Hon. D.	
Bradbury G., Chatsis D., Given-Hill S., Lord W., Nguyen M., Normandin H.-P., Saucier G., Sunderland M., Verrier-Fr��chette K., von Kaufmann J., Walker C.		Government House	
<i>Canadian Delegation to Paris (France) - Conference of Ministers of Youth and Sport of French-Speaking Countries (CONFEJES)</i>	<i>1,061</i>	Barlow C., Belair Lt. S., Germain Capt. P., Howden J., Kwong M., Quill�� MCpl. P., R��gimbal ��.-C., Uteck B., Webster Lt. J.	
House of Commons		Foreign Affairs and International Trade	
Chaput Sen. M.		April S., Ashby J., Childs-Adams H., Collette R., Cruz A., Gill D., Harder P., Johnstone V.B., Kalisch N., Kern M., Lachance A., McFarlane D., Munro H., Stinson S.	
Foreign Affairs and International Trade		Department of National Defence	
Desfoss��s D., Granger P.		Campbell LS K., Casey Capt. B., Collins T., Hayter Major B., Janes R., Ouellet Capt. M., Prudencio Cpl. J., Rogers WO G., Rousseau Cpl. J., Strawson Capt. C.	
<i>Prime Minister's Visit to the Vatican, Rome (Italy) - State Funeral of late Pope John-Paul II</i>	<i>333,057</i>	Public Works and Government Services Canada	
House of Commons		Childs-Adams P., Courtwright M.-C., Kiriloff N., Paul T., Schliephake A.	
Martin Rt. Hon. P., Blondin-Andrew Hon. E., Guarnieri Hon. A., Harper Hon. S.J., Kenney J., Maloney J., Martin T., McGuire Hon. J.B., Nicholson Hon. R., Pacetti M., Picard P., Poulin Sen. M.-P., Volpe Hon. J.		<i>Canadian Delegation to New York City (USA) - Treaty on the Non-Proliferation of Nuclear Weapons (NPT) (cancellation of MINA)</i>	<i>109,168</i>
Prime Minister's Office		Foreign Affairs and International Trade	
Andrews R., Bouvier B., Cadario M., Depault A.-M., Gruer M., Huot J., Lanthier J., Manganiello G., Martin K., Masciantonio M., Moreau A., Murphy T., Pimblett J., Santoro L., Yong-Laf��che L.		Kappangantula S., Laker M., McDougall R., Nina D., Oppenorth M., Proudfoot D., Stansfield R., Walsh E., Wright J.R.	
Privy Council Office		Others	
Cloutier B., Larocque D., Legros G., Prusakowski T.		Casterton J., Laidlaw A., Simon J.	
Foreign Affairs and International Trade		<i>Prime Minister's Visit to Amsterdam (Netherlands) - 60th Anniversary of the Liberation</i>	<i>185,317</i>
Beauchamp R., de Kerckhove F., Hepburn L., Labont�� R.		House of Commons	
Department of National Defence		Martin Rt. Hon. P., Harper Hon. S.J., Duceppe G., Eyking Hon. M., Guarnieri Hon. A., Layton J.	
Chiason D., Grenier R., Renaud M., Weisgerber Dr. C.		Prime Minister's Office	
Others		Andrews R., Cadario M., Chan D., C��t�� J., Depault A.-M., Feschuk S., Goetz J., Guer M., Huot J., Murphy T., Nordin S., Pimblett J., Reid S., Yong-Laf��che L.	
Boivert A., Fontaine P., Martin S.		Privy Council Office	
<i>Canadian Delegation to Monaco (Monaco) - State Funeral of late Prince Rainier</i>	<i>7,488</i>	Picard A., Pomerleau P., Wilson T.	
House of Commons		Foreign Affairs and International Trade	
Joyal Sen. S.		Beauchamp R., Benson I., Childs-Adams H., Labont�� R., Lebel J., McFarlane D., Nadeau D., Panitcherska E.	
<i>Canadian Delegation to St. Gallen (Switzerland) - Meeting of Education Ministers, Organization for Economic Co-operation and Development (OECD)</i>	<i>11,801</i>	Department of National Defence	
Department of Education		Gauthier MCpl. L., Raymond J., Sedge Dr. P.A., Weatherby MCpl. M.	
Dover Hon. M.A.		Veteran	
Council of Ministers of Education (Canada)		Hobbs C.	
Brochu P.		Others	
<i>Governor General's Visit to Rome (Italy) - Pope Benedict XVI</i>	<i>124,915</i>	Capstick I.M., Chow c.w. O., Lefurgey A., Leroux K., Martin S., Novak R., Sauv�� K., Teskey-Harper L., Young T.	
Clarkson Rt. Hon. A., Ralston Saul J.		<i>Prime Minister's Visit to Moscow (Russia) - 60th Anniversary Victory Celebration (cancellation charges)</i>	<i>113,849</i>
House of Commons		Prime Minister's Office	
Angus C., Cochrane Hon. E., Comuzzi Hon. J.R., Davis Hon. P., Gagnon M., Godbout M., Rajotte M., Smith Hon. D.		Menzies G., Moreau A.	
Government House		Privy Council Office	
Barlow C., Germain Capt. P., Howden J., Kwong M., Quill�� MCpl. P., R��gimbal ��.-C.		Prusakowski T.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Collette R., Kern M., Munro H.		Hepburn L.	

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Canadian Delegation to Warsaw (Poland) - Council of Europe Summit (cancellation of PM)</i>	2,247	<i>Canadian Delegation to Ulan Bator (Mongolia) - President-elect Inauguration Ceremony</i>	9,806
Foreign Affairs and International Trade		House of Commons	
Hubert Amb. J.-P.		Day Sen. J.	
<i>Canadian Delegation to Vilnius (Lithuania) - Foreign Ministers' Meeting, North Atlantic Treaty Organization (NATO) (cancellation of MINA)</i>	8,201	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Huot F.	
Burgess A., Court C., Juneau Amb. J.-P., Pinnington P., Poupart I., Wallace J.		<i>Canadian Delegation to Brazzaville (Congo) - Meeting of the Bureau of the Conference of Ministers of Education in French-Speaking Countries (CONFEMEN)</i>	9,318
<i>Canadian Delegation to Jeju (Korea) - Asia-Pacific Economic Cooperation (APEC) (cancellation of MINT)</i>	38,570	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		De Varennes C.	
Babakhani B., Bowman A., Burton C., Christie B., Kuffner R.		<i>Minister of Foreign Affairs (MINA) to The Hague (Netherlands) - Ministerial Meeting of the Friends of the Reform of the United Nations</i>	38,413
<i>Minister of Foreign Affairs (MINA) to Fort Lauderdale (USA) - 35th Session of the General Assembly of the Organization of American States (OAS)</i>	46,124	House of Commons	
House of Commons		Pettigrew Hon. P.S.	
Pettigrew Hon. P.S.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Anderson J.C., de Kerckhove F., Lessard M.V.	
Beaulne L., Durand Amb. P., Filotas S., Fraser D., Gautron Y., Khokhar J., Lamoureux E., Lessard M.V., Loten J., Lussier C., Manitus B., Morris D., Sheldrake M., Smith D., Thérberge S., Vézina C.		<i>Prime Minister's Visit to Dublin (Ireland) and Gleneagles (United Kingdom of Great Britain and Northern Ireland) - G8 Summit</i>	736,980
<i>Canadian Delegation to Cordoba (Spain) - Council of the Organization for Security and Cooperation in Europe (CSCE)</i>	38,335	House of Commons	
House of Commons		Martin Rt. Hon. P., Allison D., Brown B., Cuzner R., St-Denis B.	
Grafstein Sen. J.S.		Prime Minister's Office	
Foreign Affairs and International Trade		Andrews R., Bonnerot M., Cadario M., Chan D., Côté J., de Passillé V., Depault A.-M., Elson D., Feschuk S., Gruer M., Horvath T., Huot J., MacInnis M., Menzies G., Mitchell L., Moreau A., Murphy T., Nordin S., Picher J.-M., Pimblett J., Reid S., Yong-Laflèche E.	
Gibson Amb. B., Stubbart R., Taylor P., Verrier-Frêchette K.		Privy Council Office	
Others		Abellana A., Fried J., Harper D., Larocque D., Laurin A., Legros G., Moen M., Parvanova I., Pilon T., Prusakowski T., Tremblay E.	
Chouaib M., Morgan E., Pay C.		Foreign Affairs and International Trade	
<i>Canadian Delegation to London (United Kingdom of Great Britain and Northern Ireland) - G8 Foreign Minister's Meeting (cancellation of MINA)</i>	9,134	Anderson A., Arpin K., Bergeron N., Calderwood P., Constantin C., Cooter C., Dimic N., Fitchet J., Fowler R., Fyfe T., Gompf J., Hamilton K., Harder P., Hepburn L., Kalish N., Labonté R., Lebel J., Lemieux P., Malikail P., Morrissey B., Munro H., Panitcherska E., Séguin W., Wright J.R.	
Foreign Affairs and International Trade		Department of National Defence	
Hamilton K., Marland K., Wright J.R.		Aitken W., Beaulieu F., Blundell Dr. S., Hitt D., Lafosse C., Murray B., Van Geest D.	
<i>Prime Minister's Visit to Cork (Ireland) - Air India Memorial Ceremony</i>	203,960	Public Works and Government Services Canada	
House of Commons		Kirilloff N., Kondo M., Shao W., Vogt B.	
Martin Rt. Hon. P., Campbell Hon. G., Duceppe G., Harper Hon. S.J., Layton J., Rae Hon. R.K.		Others	
Prime Minister's Office		Martin S., Pomerleau P., Watson V., Young T.	
Andrews R., Bouvier B., Cadario M., Depault A.-M., Drache J., Gruer M., Huot J., Menzies G., Parmar K., Yong-Laflèche E.		<i>Canadian Delegation to Nassau (Bahamas) - Commonwealth Education Mid-Term Review for the Caribbean and Canada</i>	5,273
Privy Council Office		Foreign Affairs and International Trade	
Abellana A., Laurin A., Prusakowski T.		Tremblay R.	
Foreign Affairs and International Trade		Department of Education	
Doherty E., Goodge C., Gosal J., Healy E., Hepburn L., Kern M., Labonté R., Morrison G., Phillips C., Proulx L.		Burk N.	
Department of National Defence		Council of Ministers of Education (Canada)	
Hitt D., Lafosse C., Po Dr. J., Van Geest D.		Molloy S.	
Transport Canada			
Purdy M.			
Others			
Bélanger K., Dauphinee L., Gellar H., Laughlin K., Martin S., McGrath A., Morton M., Noormohamed T., Novak R., Sauvé K., Stewart-Olson C., Teskey-Harper L., Young T.			

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Minister of Foreign Affairs (MINA) to Vientiane (Laos) - 38th ASEAN Post-Ministerial Conference/ 12th ASEAN Regional Forum (ARF)</i>	51,213	<i>Prime Minister's Visit to New York City (USA) - Economic Forum</i>	21,472
House of Commons		House of Commons	
Pettigrew Hon. P.S., McKay Hon. J.		Martin Rt. Hon. P.	
Foreign Affairs and International Trade		Prime Minister's Office	
Cain M., Comeau Amb. D., Cousineau A.-P., Lessard M.V., Thérberge S.		Bouvier B., Côté J., Elson D., Fortin A., Gruet M., Menzies G., Moreau A., Pimblett J., Reid S.	
<i>Canadian Delegation to Riyadh (Saudi Arabia) - State Funeral of late King Fahd</i>	6,668	Privy Council Office	
House of Commons		Fried J., Legros G., Picard A., Prusakowski T.	
Pettigrew Hon. P.S.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Munro H.	
Christoff J.		Department of National Defence	
<i>Canadian Delegation to Tobago (West Indies) - Meeting of Education Ministers, Organization of American States (OAS)</i>	17,309	Baker I., Ferland R., Perron L.	
Foreign Affairs and International Trade		<i>Minister of Foreign Affairs (MINA) and Canadian Delegation to New York City (USA) - 60th Session of the United Nations General Assembly (UNGA)</i>	480,473
Rodney H.		House of Commons	
Department of Education		Bagnell Hon. L., Pettigrew Hon. P.S.	
Bjornson P., Dossdall E., Lafleur P.		Foreign Affairs and International Trade	
Council of Ministers of Education (Canada)		Anderson J., Banzet M., Brousseau N., Chatsis D., Chevrier C., Cooter C., Crow J., Curry L., de Kerckhove F., Fraser R., Girouard B., Hart J., Heinbecker Y., Kassiss G.-B., Kinnear J., Lachance A., Lamoureux E., Lessard M.V., Malone D., McDonnell D., Meyer A., Scheiderman J., Scott I., Slavkov N., Singh B., Small M., Tan M.-H., Thérberge S., Van Nes E., Wright J.R., Young A.	
<i>Canadian Delegation to Gdansk (Poland) - 25th Anniversary of Solidarity</i>	7,047	Department of National Defence	
House of Commons		Burke M.	
Hays Sen. D.		<i>Minister responsible for La Francophonie to Paris (France) - United Nations Educational, Scientific and Cultural Organization (UNESCO)</i>	130,076
Other		House of Commons	
Hays K.		Saada Hon. J.	
<i>Prime Minister's Visit to the Middle East - Cairo (Egypt), Amman (Jordan), Gaza (Palestine) and Tel Aviv (Israel) (postponed)</i>	37,585	Foreign Affairs and International Trade	
Prime Minister's Office		Berg K., Desfossés D., Gareau P., Hamalian A., Jean M., Lachance A., Le Scouarnec F.-P., Michalos A., Rodney H., Walden D., Wyman M.	
Menzies G.		Others	
Privy Council Office		D'Amours J.-C., Dépatie R., Dorion A., Dover Hon. M., Molloy S., Pollex H., Wei H.H.	
Fried J., Grant M.		<i>Prime Minister's Visit to Johannesburg and Cape Town (South Africa) - Progressive Governance Summit</i>	1,626
Foreign Affairs and International Trade		Prime Minister's Office	
Lebel J.		Saint-Martin D.	
<i>Prime Minister's Visit to New York City (USA) - 60th Anniversary of the United Nations General Assembly (UNGA)</i>	387,042	<i>Minister of International Trade (MINT) to Zurich (Switzerland) - Informal Ministerial Meeting, World Trade Organization (WTO)</i>	39,499
House of Commons		House of Commons	
Martin Rt. Hon. P., Saada Hon. J.		Bellavance A., Bezan J., Menzies T., Mitchell Hon. A., Peterson Hon. J.	
Prime Minister's Office		Foreign Affairs and International Trade	
Cadario M., Chan D., de Passillé V., Depault A.-M., Gruet M., Leffler J., Moreau A., Murphy T., Nordin S., Pimblett E.		Benson I., Clark S., Dobson J., Gero J., Larocque J.	
Privy Council Office		<i>Governor General's Visit to Normandy (France) - Aboriginal Journey</i>	59,330
Chapdelaine N., Cloutier B., Fried J., Larocque D., Legros G., Prusakowski T.		Jean Rt. Hon. M.	
Foreign Affairs and International Trade		Government House	
Desfossés D., Lachance A., Munro H.		Barlow C., Marchand A., Mylyk R., Quillé MCPl. P., Régimbal É.-C., Uteck B., Vermette Capt. P.	
Department of National Defence		Foreign Affairs and International Trade	
Bosch D., Jacques S.		Laverdure Amb. C., Lemieux P., McKechnie M.	
<i>Canadian Delegation to New York City (USA) - Comprehensive Nuclear Test-Ban Treaty (CTBT)</i>	4,065		
Foreign Affairs and International Trade			
Beaulieu Y.			
<i>13th Conference of First Ladies, spouses and representatives of Heads of State and Government of the Americas in Asunción (Paraguay)</i>	15,173		
Head of delegation			
Hays K., Joseph J.			

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Prime Minister's Visit to Mar del Plata (Argentina) - Summit of the Americas</i>	637,072	<i>Canadian Delegation to Tunis (Tunisia) - World Summit on the Information Society (WSIS)</i>	105,878
House of Commons		House of Commons	
Martin Rt. Hon. P., Ablonczy D., Boudria Hon. D., Day S.,		Harb Sen. M.	
Hervieux-Payette Sen. C., Julian P., Lalonde F.,		Foreign Affairs and International Trade	
Pettigrew Hon. P.S.		Amegan K., Cormier T., de Kerckhove F., Emond M.,	
<i>Prime Minister's Office</i>		Guerra R., Licari W., Sylvestre L., Massip I.	
Andrews R., Cadario M., Chalifour-Scherrer H., Chan D.,		<i>Canadian Delegation to Ljubljana (Slovenia) - Organization for Security and Cooperation in Europe (OSCE)</i>	19,153
Copenace J., de Passillé V., Depault A.-M., Dupuis S.,		House of Commons	
Fortin A., Gruer M., Lachance N., Mitchell L., Namian O.,		Pettigrew Hon. P.	
Nordin S., Pimblett E., Pimblett J., Watson H.,		Foreign Affairs and International Trade	
Wilson J., Yong-Lafleche E.		Anderson J., Asselin K., Curtis P., Gibson B., Hage R.,	
<i>Privy Council Office</i>		Langley J., Lessard M.V., Poupart I., Raletich-Rajicic M.,	
Abellana A., Cloutier B., Fried J., Larocque D., Legros G.,		Sévigny Lt. Col. A., Thérberge S., Wright J.R.	
Prusakowski T., Walma M., Wilson T.		<i>Canadian Delegation to Brussels (Belgium) - Foreign Ministers' Meeting, North Atlantic Treaty Organization (NATO)</i>	5,864
<i>Foreign Affairs and International Trade</i>		Foreign Affairs and International Trade	
Alvarez E., Beauchamp R., Beaulieu R., Beaulne L.,		Martin B.	
Bell J., Bengoechea C., Boehm P., Brockschire N.,		<i>Prime Minister's Visit to Busan (Korea) - Leader's Meeting, Asia-Pacific Economic Cooperation (APEC) 2005</i>	718,863
Couture B., Durand Amb. P., Fountain-Smith S.,		House of Commons	
Friesen M., Gagnon Y., Kern M., Khokhar J., Labonté R.,		Martin Rt. Hon. P., Day S., Pettigrew Hon. P.S.	
Lamoureux E., Lebel J., Lessard M.V., Loten J.,		<i>Prime Minister's Office</i>	
Lussier C., McPherson G., Morris D., Poulin M.,		Andrews R., Cadario M., Chan D., Côté J., de Passillé V.,	
Simmons G., Smith D., Thérberge S., Vilches P.		Depault A.-M., Elson D., Lachance N., Masciantonio M.,	
<i>Department of National Defence</i>		Moreau A., Murphy T., Pimblett E., Roy M., Suni J.,	
Cedilot M., Mardirossian S., Newnhan Dr. D.,		Wilson J., Yong-Lafleche E.	
Wardle L., West Dr. S.		<i>Privy Council Office</i>	
<i>Public Works and Government Services Canada</i>		Bazinnet E., Bertrand J., Brooman K., Fried J., Harper D.,	
Gonzalez A., Sandoz M.-E., Youssef F.		Larocque D., Legros G., Picard A.	
Others		<i>Foreign Affairs and International Trade</i>	
Dunberry P., Martin S., Young T.		Acheson J., Babakhani B., Bélanger M., Blackmore M.,	
<i>Canadian Delegation to Bamako (Mali) - Francophonie Symposium</i>	5,633	Bowman A., Burton C., Christie B., Clark S., Fagan D.,	
<i>Foreign Affairs and International Trade</i>		Frost G., Grinius Amb. M., Grover B., Hagopian S.,	
de Kerckhove F., Desfossés D.		Hepburn L., Jorgensen S., Kam B., Kern M., Labonté R.,	
<i>Canadian Delegation to Tel Aviv (Israel) - Commemoration Ceremonies of Yitzhak Rabin</i>	2,089	Lacasse J.-F., Laframboise J.-P., Leblanc F., Leduc G.,	
<i>Foreign Affairs and International Trade</i>		Lemay A., Lessard M.V., Malikail P., Millward D.,	
Lebel J.		Mulrone D., Munro H., Nakamura C., Nguyen B.,	
Others		Riccoboni L., Robson W., Schneiderman J.,	
Turner Rt. Hon. J., Kealey M.		Simard R., St-Jean L., Steinburg L., Sunquist K.,	
<i>Minister responsible for La Francophonie to Antananarivo (Madagascar) - Ministerial Conference for La Francophonie</i> ..	73,000	Suter C., Tremblay D., Vilches P., Wermenlinger J.	
House of Commons		<i>Department of National Defence</i>	
Saada Hon. J.		Desa Dr. M., Elvidge K., Murphy J., Robinson T.	
<i>Foreign Affairs and International Trade</i>		<i>Public Works and Government Services Canada</i>	
Beaulne P., Carle F., Collette R., Cousineau M.,		Kirilloff N., Kondo M., Ritchie S., Ryu C.	
Dezainde D., Gérin-Lajoie B., Guénette R., Hijal S.,		Others	
Lachance A., McAlister A., Wood J.		La Brash C., Martin S.	
<i>Canadian Heritage</i>		<i>Minister of International Trade (MINT) to Hong Kong (China) - Ministerial Conference, World Trade Organization (WTO)</i>	1,754,649
Duchesne M.		House of Commons	
<i>Canadian International Development Agency</i>		Anderson D., Austin Sen. J., Day S., DiNino C.,	
Hébert M., Lemieux C., Vincent D.		Finlay Hon. D., Massicotte Sen. P., Mitchell D.,	
<i>Minister of Foreign Affairs (MINA) to Valletta (Malta) - Commonwealth Heads of Government Meeting (CHOGM) (cancellation of PM)</i>	379,547	Peterson Hon. J., Stollery P.	
House of Commons		<i>Foreign Affairs and International Trade</i>	
Hays Sen. D.		Argawal R., Beaulieu V., Benson I., Bohanan B.,	
<i>Prime Minister's Office</i>		Boissonneault P., Boisvert J., Cameron R.,	
Menzies G., Moreau A.		Christie B., Christie K., Clark S., Cole K., Cox A.,	
<i>Privy Council Office</i>		Desmarais P., Devine D., Du Quyen G., Dundon J.,	
Pilon T.		Easter W., Faussurier A., Flannery L., Fowler A.,	
<i>Foreign Affairs and International Trade</i>		Fraser R., George D., Gero J., Gowing D.,	
Brown W.R., Cullen L., Culley S., Demetra V.,		Grechill R., Hall J., Hamilton J., Hembroff K.,	
Deutscher J., Emond M., Fowler R., Lessard M.V.,		Johnson A., Kinnear J., Kronby M., Kyte M.,	
Malone D., Massip I., Morrisson G., Munro H.,			
Olivier L., Scrimshaw S., Starkey K., Weetman J.,			
Zaphiropoulos C.			

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Lafleur M., Larocque J., Lavoie S., Lemay A., Lloyd P., Mannach E., Marshall L., Matijasich S., Matte R., McCormick R., Nguyen-Lauzon Y., Paquette P., Preston-Laurin J., Rahmad S., Ready R., Riccoboni L., Roy A., Saucier D., Seyer C., Sleiman K., Stephenson D., Suman B., Tardif D., Thibault D., Tolland J., Wilshaw S.		Canadian Delegation to Singapore (Singapore) - 41 st Education Minister's Organization Conference (SEAMEO)	13,000
Other		Council of Ministers of Education (Canada) Molloy G. Other Norica N.	
Peterson H.		Canadian Delegation to Tallinn (Estonia) - State Funeral of former President Lennart-Georg Meri	8,512
Governor General's Visit to Santiago (Chile) - President Inauguration Ceremony	15,646	Foreign Affairs and International Trade Van Loan Hon. P.	
Jean Rt. Hon. M.		Prime Minister's Visit to Cancun (Mexico) - Trilateral Meeting 2006, North American Free Trade Agreement (NAFTA)	265,846
Government House		House of Commons Harper Rt. Hon. S.J.	
Uteck B., Vermette Capt. P.		Prime Minister's Office	
Foreign Affairs and International Trade		Beaton M., Brodie I., Buckler S., Cardow L., Csversko C., Currie J., Denis C., Duplessis J.-M., Filliter E., Fountain K., Gibbons J., Leroux K., Novak R., Stewart-Olsen C., Ransom J., Soudas D., Westover S.	
Lemieux P., McKechnie M.		Privy Council Office	
Start-up costs and advance team for the Prime Minister's Visit to St. Petersburg (Russia) - G8 Summit	73,640	Bazinnet E., Fried J., Larocque D., Laurin A., Legros G., Maheu C.	
Prime Minister's Office		Foreign Affairs and International Trade	
Cunningham D., Duplessis J.-M., Menzies G.		Bédard J., Benoit P., Benson I., Boehm P., Boyoli F., Caron D., Castilla R., Clark G., Cormier L., Gartshore G., Gervais Col. R., Harder P., Kamariankis E., Lavertu Amb. G., Marder J., Marin E., Mowatt M., Mulrone D., Negrete A., Sabourin N., Skabar L., Sterling V., Sved P., Tourville J., Velasquez M., Wilson M.	
Privy Council Office		Public Works and Government Services Canada	
Prusakowski T.		Youssef F.	
Foreign Affairs and International Trade		Department of National Defence	
Beauchamp R., Gompf J., Kern M.		Coffin A., Joudrey E., Power D., Weisgerber Major C.	
Start-up costs and advance team for the Prime Minister's Visit to Hanoi (Vietnam) - Asia-Pacific Economic Cooperation (APEC) 2006	9,235	Others	
Prime Minister's Office		Cross K., Desmarais Jr. P., Ganong D., George R., Rogers J., Verschuren A., Waugh R.E.	
Masciantonio M.		Prime Minister's Visit to Kabul and Kandahar (Afghanistan), and Islamabad (Pakistan)	29,145
Foreign Affairs and International Trade		House of Commons	
Kern M.		Harper Rt. Hon. S.J., O'Connor Hon. G.	
Start-up costs and advance team for the Prime Minister's Visit to Riga (Latvia) - Summit of the North Atlantic Treaty Organization (NATO)	6,590	Prime Minister's Office	
Foreign Affairs and International Trade		Beaton M., Buckler S., Cunningham D., Duplessis J.-M., Novak R., Ransom J., Stewart-Olsen C., Soudas D.	
Kern M.		Privy Council Office	
62 nd Session of the United Nations Commission on Human Rights in Geneva (Switzerland)	25,000	Cloutier B., Harper D., Tremblay E.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Hamson A., Hart J., Given-Hill S.		Portelance R.	
Governor General's Visit to Turin (Italy) - Olympic Winter Games	178,273	Other	
Jean Rt. Hon. M., Lafond H.E. J.-D.		Hamidi Q.	
Government House		Ministerial Pairing	14,957
Barlow C., Demers D., Flegel P., Jolin Sgt. E., Marchand A., Mylyk R., Quillé MCpl. P., Régimbal È.-C., Uteck B., Vaillant J., Vermette Capt. P., Webster Lt. J.		House of Commons	
House of Commons		Day S., Deschamps J., Menzies T., Ohrai D.	
MacKay Hon. P.		Minister of Foreign Affairs (MINA) - Bilateral Visits (Visits Officer)	26,295
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Fowler Amb. R., Huber Con. Gen. M., Laverture Amb. C., Lemieux P., McKechnie M., Munro H., Smith D., Starkey K., Wojcik Col. T.		Lessard M.V.	
Other		Minister of International Trade (MINT) - Bilateral Visits (Visits Officer)	42,365
Lafond M.-E.		Foreign Affairs and International Trade	
Canadian Delegation to Lisbon (Portugal) - Swearing in Ceremony of the President Aníbal Cavaco Silva	7,346	Benson I.	
Foreign Affairs and International Trade			
Van Loan Hon. P.			

Foreign Affairs and International Trade⁽¹⁾**TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Concluded**

	\$		\$
<i>Minister of International Cooperation (MINE) - Bilateral Visits</i>		<i>Minister responsible for La Francophonie - Bilateral Visits</i>	
<i>(Visits Officer)</i>	32,320	<i>(Visits Officer)</i>	11,267
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Cayer R., Lachance A.		Lachance A.	

Human Resources and Social Development Department

Human Resources and Skills Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland and Labrador	2,621,446	695,077	3,316,523
Prince Edward Island	470,759	128,524	599,283
Nova Scotia—Federal	8,443,161	1,369,120	9,812,281
Nova Scotia—Cape Breton Development Corporation (CBDC)	13,596,942	1,922,184	15,519,126
Nova Scotia—CBDC (Section 9a)	4,262,982	773,472	5,036,454
Nova Scotia—Old Silicosis	369,878	65,208	435,086
New Brunswick	2,426,482	561,865	2,988,347
Quebec	15,770,187	4,117,154	19,887,341
Ontario	38,977,010	10,220,526	49,197,536
Manitoba	2,350,574	706,872	3,057,446
Saskatchewan	2,368,929	858,528	3,227,457
Alberta	6,825,018	1,474,022	8,299,040
British Columbia	8,251,596	3,527,336	11,778,932
Salary and benefits recovered and returned to other Government departments from 3 rd party settlements	345,174		345,174
Payments of residual amount to a claimant from a 3 rd party settlement under the <i>Government Employees Compensation Act</i>	386,206		386,206
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	3,840		3,840
Legal, medical, professional expenses related to Workers' Compensation - 3 rd party claims	72,088		72,088
Claim cost payments to locally engaged employees outside Canada (Section 7)	188,035		188,035
	107,730,307	26,419,888	134,150,195
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	37,556,550	9,730,992	47,287,542
Claim and administration expenses recovered from other Government departments	23,857,967	4,618,240	28,476,207
Claim and administration expenses recovered from the EI account	554,167	110,833	665,000
Recoveries from responsible third parties (subrogation)	792,345		792,345
	62,761,028	14,460,066	77,221,094
Net expenditures ⁽⁴⁾	44,969,279	11,959,822	56,929,101 ⁽⁴⁾

⁽¹⁾ These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (see Ministry Summary, section 14 of Volume II).

⁽²⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal government's net share of administration expenses of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

⁽⁴⁾ Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Parliament

The Senate

STATEMENT OF SESSIONAL ALLOWANCES, TRAVEL AND RESEARCH EXPENSES PAID IN 2005-2006

Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Adams W, Nunavut	119,500	88,390	119,691	De Bané P, Que	119,500	33,927	117,954
Andreychuk R, Sask	119,500	75,519	54,180	Di Nino C, Ont	119,500	34,251	87,684
<i>Committee Chairman</i>	6,824			<i>Committee Deputy Chairman</i>	3,459		
<i>Committee Deputy Chairman</i>	2,471			Doody C W, NL ⁽²⁾	89,675	7,370	41,496
Angus W D, Que	119,500	27,202	128,328	Downe P, PEI	119,500	63,735	77,284
<i>Committee Deputy Chairman</i>	3,470			Dyck L E, Sask	119,304	62,351	69,552
Atkins N K, Ont	119,500	73,353	102,017	Eggleton A, Ont	119,304	48,117	82,124
Austin J, BC	119,500	124,190	80,825	Eyton J T, Ont	117,750	59,177	114,573
Bacon L, Que	119,500	39,259	121,114	<i>Committee Deputy Chairman</i>	3,474		
<i>Committee Chairman</i>	6,838			Fairbairn J, Alta	119,500	113,062	126,370
Baker G, NL	119,500	156,395	90,051	<i>Committee Chairman</i>	13,662		
Banks T, Alta	119,500	102,032	123,572	Ferretti Barth M, Que	119,500	16,214	119,606
<i>Committee Chairman</i>	6,838			Finnerty I, Ont ⁽²⁾	34,515	18,130	38,096
Beaudoin G A, Que ⁽²⁾	8			Fitzpatrick D R, BC	119,500	103,653	129,982
<i>Committee Deputy Chairman</i>	(4)			Forrestall J M, NS	119,500	74,271	130,249
Biron M, Que	119,500	35,683	98,729	<i>Committee Deputy Chairman</i>	3,459		
Bryden J G, NB	119,500	47,625	48,852	Fortier M, Que	10,652	3,588	13,181
<i>Committee Chairman</i>	6,838			Fox F, Que	70,554	9,738	59,661
Buchanan J M, NS	119,500	90,526	98,577	Fraser J, Que	119,500	24,475	108,068
<i>Committee Deputy Chairman</i>	3,472			<i>Deputy Leader of the Opposition</i>	2,125		
Callbeck C S, PEI	119,500	47,546	126,359	<i>Committee Chairman</i>	6,838		
Campbell L W, BC	79,213	58,284	60,939	Furey G, NL	119,500	158,524	130,044
Carney P, BC	119,500	51,585	129,259	<i>Committee Chairman</i>	10,300		
Carstairs S, Man	119,500	126,615	131,723	Gauthier J-R, Ont ⁽²⁾	111		
<i>Committee Deputy Chairman</i>	133			Gill A, Que	119,500	53,387	126,691
Champagne A, Que	79,213	18,003	75,380	Goldstein Y, Que	70,554	13,616	33,300
Chaput M, Man	119,500	111,096	118,200	Grafstein J S, Ont	119,500	45,044	145,446
Christensen I, YT	119,500	85,290	99,154	<i>Committee Chairman</i>	6,838		
<i>Chair Caucus of the</i> <i>Government</i>	3,099			Graham A B, NS ⁽²⁾	27		
Cochrane E M, NL	119,500	85,130	123,303	Gustafson L J, Sask	119,500	69,700	77,723
<i>Committee Deputy Chairman</i>	3,470			<i>Committee Deputy Chairman</i>	3,456		
Comeau G J, NS	119,500	92,563	91,910	Harb M, Ont	119,500	26,920	134,425
<i>Deputy Leader of the Government</i> <i>Committee Chairman</i>	3,645 6,838			Hays D P, Alta	119,500	142,243	106,573
Cook J, NL	119,500	87,949	96,476	<i>Speaker of the Senate</i>	43,221		
<i>Opposition Whip</i>	627			<i>Leader of the Opposition</i>	4,827		
<i>Chair Caucus of the</i> <i>Government</i>	8,573			Hervieux-Payette C, Que	119,500	29,002	131,325
<i>Chair Caucus of the</i> <i>Opposition</i>	536			Hubley E, PEI	119,500	113,968	125,602
<i>Committee Deputy Chairman</i>	(15)			<i>Committee Deputy Chairman</i>	3,470		
Cools A C, Ont	119,500	36,334	103,552	Jaffer M S B, BC	119,500	112,655	138,796
Corbin E G, NB	119,500	32,129	124,525	Johnson J, Man	119,500	129,345	129,554
<i>Committee Chairman</i>	6,838			<i>Committee Deputy Chairman</i>	2,312		
Cordy J, NS	119,500	92,356	102,399	Joyal S, Que	119,500	39,270	139,487
Cowan J, NS	119,304	81,807	63,825	<i>Committee Chairman</i>	3,765		
Dallaire R, Que	119,304	55,498	138,494	Kelleher J F, Ont ⁽²⁾	60,171	28,824	75,532
Dawson D, Que	79,213	28,466	75,699	<i>Committee Deputy Chairman</i>	1,501		
Day J A, NB	119,500	110,422	132,981	Kenny C, Ont	119,500	35,145	129,090
<i>Committee Deputy Chairman</i>	3,456			<i>Committee Chairman</i>	6,838		
				Keon W J, Ont	119,500	62,584	133,025
				<i>Committee Deputy Chairman</i>	3,435		

Parliament The Senate

STATEMENT OF SESSIONAL ALLOWANCES, TRAVEL AND RESEARCH EXPENSES PAID IN 2005-2006—Concluded

Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses
\$	\$	\$		\$	\$	\$	
Kinsella N A, NB	119,500	70,991	72,443	Peterson R W, Sask	119,304	91,305	68,353
Speaker of the Senate	7,379			Phalen G A, NS	119,500	109,266	73,991
Leader of the Opposition	28,273			Pitfield P M, Ont	119,500		90,753
Deputy Leader of the Opposition	50			Plamondon M, Que	119,500	33,123	66,772
Kirby M, NS	119,500	87,501	123,997	Poulin M-P, Ont	119,500	32,891	129,656
Committee Chairman	6,838			Poy V, Ont	119,500	93,360	130,045
Kroft R H, Man ⁽²⁾	97			Prud'homme M, Que	119,500	27,178	95,912
Lapierre L, Ont ⁽²⁾	128			Ringuette P, NB	119,500	79,161	131,911
Lapointe J, Que	119,500	30,083	133,600	Rivest J-C, Que	119,500	14,152	68,148
Lavigne R, Que	119,500	24,750	115,792	Committee Deputy Chairman	(8)		
Lawson E M, BC ⁽²⁾	96			Robertson B M, NB ⁽²⁾	29		
Lebreton M, Ont	119,500	28,447	113,245	Committee Deputy Chairman	(14)		
Opposition Whip	5,209			Robichaud F, NB	119,500	47,796	99,834
Chair Caucus of the Opposition	2,599			Roche D J, Alta	41		
Committee Deputy Chairman	3,455			Rompkey W, NL	119,500	126,532	130,041
Léger V, NB ⁽²⁾	29,362	27,759	20,646	Deputy Leader of the Government	29,455		
Losier-Cool R-M, NB	119,500	124,688	127,689	Rossiter E, PEI	57		
Government Whip	9,166			Committee Deputy Chairman	(15)		
Committee Chairman	6,838			Segal H, Ont	79,213	36,499	95,915
Lovelace-Nicholas S M, NB	62,964	46,067	52,798	Sibbeston N G, NWT	119,500	160,813	121,518
Lynch-Staunton J, Que ⁽²⁾	26,048	9,375	15,634	Committee Chairman	6,838		
Committee Deputy Chairman	2,222			Smith D P, Ont	119,500	68,075	132,008
Maheu S, Que ⁽²⁾	109,558	23,156	86,025	Committee Chairman	6,838		
Speaker Pro Tempore	17,611			Sparrow H O, Sask ⁽²⁾	152		
Mahovich F W, Ont	119,500	64,719	77,438	Spivak M, Man	119,500	92,399	124,908
Massicotte P J, Que	119,500	22,500	54,032	Committee Deputy Chairman	(15)		
McCoy E, Alta	119,304	80,946	146,541	St. Germain G, BC	119,500	98,302	131,301
Meighen M A, Ont	119,500	63,439	132,112	Committee Deputy Chairman	3,473		
Mercer T M, NS	119,500	150,384	132,457	Stollery P A, Ont	119,500	50,020	130,396
Merchant P, Sask	119,500	101,440	128,564	Committee Chairman	6,838		
Milne L, Ont	119,500	48,596	130,351	Stratton T, Man	119,500	110,682	132,631
Mitchell G, Alta	119,304	107,188	139,943	Deputy Leader of the Opposition	18,738		
Moore W P, NS	119,500	58,999	131,318	Opposition Whip	1,084		
Morin Y, Que ⁽²⁾	132			Committee Deputy Chairman	(15)		
Munson J, Ont	119,500	93,567	103,572	Tardif C, Alta	119,304	125,890	131,276
Murray L, Ont	119,500	34,986	56,578	Tkachuk D, Sask	119,500	105,211	125,205
Nancy R, Ont	119,304	53,892	153,863	Chair Caucus of the Government	627		
Nolin P C, Que	119,500	42,479	105,082	Chair Caucus of the Opposition	7,322		
Committee Deputy Chairman	5,252			Committee Deputy Chairman	3,456		
Oliver D H, NS	119,500	109,993	134,425	Trenholme Counsell M, NB	119,500	110,090	130,242
Committee Chairman	6,838			Watt C, Que	119,500	118,333	129,066
Pearson L C, Ont ⁽²⁾	74,763	25,039	100,829	Zimmer R A A, Man	79,213	99,655	63,716
Committee Deputy Chairman	3,264						
Pépin L, Que	119,500	56,209	124,533	Total	12,293,322	7,211,461	11,179,713
Speaker Pro Tempore	51						

⁽¹⁾ Bill C-30, assented to on April 21, 2005, amended the allowances and salaries paid to Members of Parliament retroactive to April 1, 2004.

⁽²⁾ Senators who have either resigned, retired, or died during fiscal year 2005-2006 or during the last quarter of the preceding fiscal year.

Parliament

House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2005-2006

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Abbott J	144,500	156,996	Blais R	144,452	175,642
Ablonczy D	144,500	126,402	Blaney S	27,541	12,450
Adams Hon WP	116,959	56,070	Blondin-Andrew Hon E	116,959	274,035
Albrecht H	27,541	10,368	Boire A	116,911	49,460
Alcock Hon R	116,959	94,706	Boivin F	116,911	4,811
Alghabra O	27,541	5,861	Bonin R	144,500	44,425
Allen M	27,541	13,438	Bonsant F	144,452	46,320
Allison D	144,452	97,947	Boshcoff K	144,452	67,721
Ambrose Hon R	144,452	125,266	Bouchard R	144,452	81,692
Anders R	144,500	79,566	Boucher S	27,541	15,891
<i>Allowance as</i>			Boudria Hon D	116,959	57,033
<i>Committee Chairperson</i>	4,721		<i>Allowance as</i>		
Anderson Hon DA	116,959	88,622	<i>Committee Chairperson</i>	6,838	
Anderson DL	144,500	105,984	Boulianne M	116,911	76,497
André G	144,452	52,638	Bourgeois D	144,500	31,713
Angus C	144,452	148,060	Bradshaw Hon C	116,959	72,461
Arthur A	27,541	4,882	Breittkreuz G	144,500	118,020
Asselin G	144,500	93,248	<i>Allowance as</i>		
Atamanenko A	27,541	28,110	<i>Committee Vice-chairperson</i>	3,472	
Augustine Hon J	116,959	67,899	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Deputy House Leader</i>		
<i>Assistant Deputy Chairperson of</i>			<i>Official Opposition</i>	2,964	
<i>Committees of the Whole House</i>	9,693		Brison Hon S	144,500	115,662
Bachand C	144,500	66,995	Broadbent Hon E	116,911	5,292
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	3,472		<i>Committee Vice-chairperson</i>	2,705	
Bagnell Hon L	144,500	111,736	Brown G	144,452	42,633
Bains Hon N	144,452	64,400	Brown MAB	144,500	59,539
Baird Hon J	27,541	2,743	<i>Allowance as</i>		
Bakopanos Hon E	116,959	41,746	<i>Committee Chairperson</i>	6,838	
Barbot V	27,541	2,034	Brown P	27,541	16,061
Barnes Hon S	144,500	67,104	Bruinooge R	27,541	12,889
Batters D	144,452	91,262	Brunelle P	144,452	52,779
Beaumier C	144,500	60,273	Bulte Hon S	116,959	64,752
Bélangier Hon M	144,500	39,432	Byrne Hon G	144,500	93,640
Bell C	27,541	18,959	Cadman C	39,766	12,654
Bell D	144,452	120,063	Calkins B	27,541	36,535
Bellavance A	144,452	62,986	Cannan R	27,541	14,421
<i>Allowance as</i>			Cannis J	144,500	39,036
<i>Committee Vice-chairperson</i>	641		<i>Allowance as</i>		
Bennett Hon C	144,500	68,600	<i>Committee Chairperson</i>	4,950	
Benoit L	144,500	77,096	Cannon Hon L	27,541	1,827
<i>Allowance as</i>			Cardin S	144,500	60,116
<i>Committee Chairperson</i>	6,838		Carr G	116,911	60,274
Bergeron S	87,982	36,306	<i>Allowance as</i>		
Bernier Hon M	27,541	12,839	<i>Committee Vice-chairperson</i>	626	
Bevilacqua Hon M	144,500	102,548	Carrie C	144,452	69,773
Bevington D	27,541	25,814	Carrier R	144,452	25,239
Bezan J	144,452	125,370	Carroll Hon A	116,959	52,705
Bigras B	144,500	64,568	Casey B	144,500	100,406
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	3,474		<i>Deputy Whip</i>		
Black D	27,541	21,873	<i>Official Opposition</i>	6,838	
Blackburn Hon JP	27,541	14,425	Casson R	144,500	119,585
Blaikie Hon WA	144,500	86,194	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	3,472	
<i>Leader</i>					
<i>Other Opposition Party</i>	26				

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STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2005-2006—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Catterall M.	116,959	18,460	Dion Hon S.	144,500	22,197
<i>Allowance as</i>			Dosanji Hon U.	144,452	103,353
<i>Committee Chairperson</i>	6,838		Doyle N.	144,500	164,433
Chamberlain Hon B.	144,500	57,854	<i>Allowance as</i>		
Chan Hon RCY.	144,452	169,427	<i>Caucus Chairperson</i>		
Charlton C.	27,541	9,420	<i>Official Opposition</i>	15,937	
Chatters D.	116,959	62,028	Drouin Hon C.	116,959	52,075
<i>Allowance as</i>			Dryden Hon K.	144,452	35,692
<i>Committee Chairperson</i>	6,838		Duceppe G.	144,500	77,454
Chong Hon M.	144,452	73,885	<i>Allowance as</i>		
Chow O.	27,541	6,733	<i>Leader</i>		
Christopherson D.	144,452	75,505	<i>Other Opposition Party</i>	49,400	
Clavet R.	116,911	53,411	Duncan J.	116,959	112,694
Cleary B.	116,911	83,531	Dykstra R.	27,541	11,129
<i>Allowance as</i>			Easter Hon W.	144,500	128,072
<i>Committee Vice-chairperson</i>	3,473		Efford Hon RJ.	116,959	72,157
Clement Hon T.	27,541	17,435	Emerson Hon DL.	144,452	127,746
Coderre Hon D.	144,500	41,637	Epp MK.	144,500	52,186
Comartin J.	144,500	74,112	Eyking Hon M.	144,500	124,131
<i>Allowance as</i>			Faille M.	144,452	52,099
<i>Deputy House Leader</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	7,459		<i>Committee Vice-chairperson</i>	3,472	
Comuzzi Hon J.	144,500	96,053	Fast E.	27,541	19,446
Côté G.	116,911	54,778	Finley Hon D.	144,452	44,158
Cotler Hon I.	144,500	47,864	Fitzpatrick B.	144,500	133,463
Crête P.	144,500	90,241	Flaherty Hon J.	27,541	13,651
<i>Allowance as</i>			Fletcher S.	144,452	98,788
<i>Committee Vice-chairperson</i>	3,473		Folco R.	144,500	40,162
Crowder J.	144,452	110,714	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Chairperson</i>	6,838	
<i>Committee Vice-chairperson</i>	3,473		Fontana Hon JF.	144,500	95,541
<i>Allowance as</i>			Forseth P.	116,959	95,720
<i>Deputy Whip</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	7,459		<i>Committee Vice-chairperson</i>	3,458	
Cullen N.	144,452	176,517	Freeman C.	27,541	5,174
Cullen Hon R.	144,500	69,051	Frulla Hon L.	116,959	25,559
Cummins JM.	144,500	100,612	Fry Hon H.	144,500	131,661
Cuzner R.	144,500	126,897	Gagnon C.	144,500	48,873
D'Amours JC.	144,452	97,657	<i>Allowance as</i>		
Davidson P.	27,541	12,150	<i>Committee Vice-chairperson</i>	3,472	
Davies E.	144,500	113,270	Gagnon M.	116,959	64,514
<i>Allowance as</i>			Gagnon S.	116,959	91,146
<i>House Leader</i>			Galipeau R.	27,541	
<i>Other Opposition Party</i>	14,600		Gallant C.	144,500	55,426
Day Hon S.	144,500	194,100	Galloway Hon R.	116,959	70,038
DeBellefeuille C.	27,541	5,182	<i>Allowance as</i>		
Del Mastro D.	27,541	7,746	<i>Committee Chairperson</i>	6,838	
Demers N.	144,452	39,109	Gaudet R.	144,500	80,384
Deschamps J.	144,452	63,506	Gauthier M.	144,500	68,352
Desjarlais B.	116,959	108,777	<i>Allowance as</i>		
Desrochers O.	116,959	99,412	<i>House Leader</i>		
DeVillers Hon P.	116,959	55,983	<i>Other Opposition Party</i>	14,600	
<i>Allowance as</i>			Godbout M.	116,911	33,645
<i>Committee Chairperson</i>	1,329		Godfrey Hon JF.	144,500	41,932
Devolin B.	144,452	49,272	Godin Y.	144,500	95,064
Dewar P.	27,541	32	<i>Allowance as</i>		
Dhaliwal S.	27,541	34,520	<i>Chief Whip</i>		
Dhalla R.	144,452	103,030	<i>Other Opposition Party</i>	10,300	

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STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2005-2006—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
<i>Allowance as</i>			Hinton B.	144,500	96,380
<i>Committee Vice-chairperson</i>	3,468		Holland M.	144,452	80,960
Goldring P.	144,500	104,170	<i>Allowance as</i>		
Goodale Hon RE.	144,500	75,806	<i>Committee Vice-chairperson</i>	2,705	
<i>Allowance as</i>			Hubbard Hon C.	144,500	59,232
<i>House Leader</i>			Ianno Hon T.	116,959	42,286
<i>Official Opposition</i>	5,036		Ignatieff M.	27,541	8,685
Goodyear G.	144,452	54,719	Jaffer R.	144,500	109,433
Gouk JW.	116,959	99,703	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Caucus Chairperson</i>		
<i>Committee Vice-chairperson</i>	3,474		<i>Government</i>	720	
Gourde J.	27,541	14,883	Jean B.	144,452	129,913
Graham Hon B.	144,500	65,840	Jennings Hon M.	144,500	36,268
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Leader</i>			<i>Deputy House Leader</i>		
<i>Official Opposition</i>	10,504		<i>Official Opposition</i>	1,521	
Grewal G.	116,959	78,329	Johnston FD.	116,959	107,310
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chairperson</i>	2,146		<i>Committee Vice-chairperson</i>	3,470	
Grewal N.	144,452	87,592	Julian P.	144,452	87,552
<i>Allowance as</i>			Kadis S.	144,452	52,104
<i>Committee Vice-chairperson</i>	2,705		<i>Allowance as</i>		
Guarnieri Hon A.	144,500	45,615	<i>Committee Chairperson</i>	1,190	
Guay M.	144,500	43,129	Kamp R.	144,452	128,761
<i>Allowance as</i>			Karetak-Lindell N.	144,500	229,482
<i>Deputy House Leader</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	7,828		<i>Committee Chairperson</i>	5,316	
<i>Allowance as</i>			Karygiannis Hon J.	144,500	33,756
<i>Caucus Chairperson</i>			Keddy G.	144,500	94,405
<i>Other Opposition Party</i>	1,567		<i>Allowance as</i>		
Guergis H.	144,452	123,702	<i>Committee Vice-chairperson</i>	3,472	
Guimond M.	144,500	88,511	Keeper T.	27,541	21,389
<i>Allowance as</i>			Kenney JT.	144,500	97,451
<i>Chief Whip</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	10,300		<i>Deputy House Leader</i>		
<i>Allowance as</i>			<i>Official Opposition</i>	16,651	
<i>Committee Vice-chairperson</i>	3,470		Khan W.	144,452	70,703
Hanger A.	144,500	98,773	Kilgour Hon DW.	116,959	63,095
<i>Allowance as</i>			Komarnicki E.	144,452	77,985
<i>Committee Vice-chairperson</i>	626		Kotto M.	144,452	48,341
Harper Rt Hon S.	144,500	122,752	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	3,473	
<i>Leader</i>			Kramp D.	144,452	52,605
<i>Official Opposition</i>	58,896		Laforest JY.	27,541	9,502
Harris RM.	144,500	166,559	Laframboise M.	144,500	58,891
Harrison J.	116,911	114,459	Lake M.	27,541	21,186
<i>Allowance as</i>			Lalonde F.	144,500	37,828
<i>Committee Vice-chairperson</i>	3,473		<i>Allowance as</i>		
Harvey L.	27,541	11,961	<i>Committee Vice-chairperson</i>	3,472	
Hawn L.	27,541	24,551	Lapierre Hon JC.	144,452	24,250
Hearn Hon L.	144,500	139,774	Lapierre R.	116,911	68,227
Hiebert R.	144,452	145,554	Lastewka Hon W.	116,959	61,716
Hill Hon J.	144,500	122,697	Lauzon G.	144,452	35,805
<i>Allowance as</i>			<i>Allowance as</i>		
<i>House Leader</i>			<i>Deputy Whip</i>		
<i>Official Opposition</i>	30,553		<i>Government</i>	720	
<i>Allowance as</i>			Lavallée C.	144,452	47,804
<i>Chief Whip</i>					
<i>Government</i>	1,824				

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STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2005-2006—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Layton Hon J	144,452	214,465	Ménard R	144,500	22,418
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Leader</i>			<i>Committee Vice-chairperson</i>	3,473	
<i>Other Opposition Party</i>	49,374		Ménard S	144,452	30,202
LeBlanc Hon D	144,500	144,592	Menzies T	144,452	167,910
<i>Allowance as</i>			Merasty G	27,541	23,930
<i>Deputy Whip</i>			Merrifield R	144,500	120,088
<i>Government</i>	6,838		<i>Allowance as</i>		
Lee D	144,500	48,604	<i>Committee Vice-chairperson</i>	3,457	
<i>Allowance as</i>			Miller L	144,452	80,009
<i>Committee Vice-chairperson</i>	3,474		Milliken Hon P	144,500	11,712
Lemay M	144,452	88,182	<i>Allowance as</i>		
Lemieux P	27,541	6,262	<i>Speaker of the</i>		
Lessard Y	144,452	58,026	<i>House of Commons</i>	69,400	
Lévesque Y	144,452	193,897	Mills B	144,500	129,272
Longfield Hon J	116,959	55,701	Minna Hon M	144,500	59,463
Loubier Y	144,500	64,367	Mitchell Hon A	116,959	74,273
<i>Allowance as</i>			Moore J	144,500	131,221
<i>Committee Vice-chairperson</i>	3,472		Moore R	144,452	104,450
Lukiwski T	144,452	107,417	Mourani M	27,541	4,667
Lunn Hon GV	144,500	137,122	Murphy B	27,541	19,466
Lunney J	144,500	124,733	Murphy Hon S	144,500	80,390
Lussier M	27,541	6,113	Myers LA	116,959	80,614
MacAulay Hon L	144,500	144,844	<i>Allowance as</i>		
MacKay Hon PG	144,500	97,176	<i>Committee Vice-chairperson</i>	3,474	
MacKenzie D	144,452	41,893	Nadeau R	27,541	274
MacInlin Hon P	116,959	41,620	Nash P	27,541	6,670
Malhi Hon G	144,500	46,577	Neville Hon A	144,500	90,591
Malo L	27,541	4,229	<i>Allowance as</i>		
Maloney JD	144,500	71,604	<i>Committee Chairperson</i>	5,344	
<i>Allowance as</i>			Nicholson Hon R	144,452	78,712
<i>Committee Chairperson</i>	5,481		<i>Allowance as</i>		
Manning F	27,541	19,462	<i>Chief Whip</i>		
Marceau R	116,959	62,799	<i>Official Opposition</i>	22,138	
<i>Allowance as</i>			Norlock R	27,541	5,930
<i>Committee Vice-chairperson</i>	3,472		O'Brien PW	116,959	68,148
Mark IM	144,500	126,906	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Chairperson</i>	1,888	
<i>Committee Vice-chairperson</i>	2,703		O'Connor Hon G	144,452	33,145
Marleau Hon D	144,500	48,427	Obhrai D	144,500	148,676
Marston W	27,541	8,667	Oda Hon B	144,452	26,815
Martin A	144,452	91,860	Ouellet C	27,541	7,318
Martin Hon K	144,500	57,063	Owen Hon S	144,500	114,760
Martin Rt Hon P	144,500	6,057	Pacetti M	144,500	60,555
Martin PD	144,500	136,259	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Chairperson</i>	6,838	
<i>Committee Vice-chairperson</i>	4,099		Pallister B	144,500	122,971
Masse B	144,500	80,890	Paquette P	144,500	40,396
Mathysen I	27,541	13,863	Paradis C	27,541	16,725
Matthews WB	144,500	277,262	Paradis Hon D	116,959	58,153
Mayes C	27,541	12,118	Parrish C	116,959	41,660
McCallum Hon J	144,500	57,126	Patry B	144,500	20,344
McDonough A	144,500	69,859	<i>Allowance as</i>		
McGuinity D	144,452	5,648	<i>Committee Chairperson</i>	6,838	
McGuire Hon J	144,500	76,391	Penson C	116,959	92,022
McKay Hon J	144,500	69,924	<i>Allowance as</i>		
McLellan Hon A	116,959	75,222	<i>Committee Vice-chairperson</i>	3,474	
McTeague Hon D	144,500	70,941	Perron GA	144,500	56,860

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STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2005-2006—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Peterson Hon J.	144,500	87,021	Saada Hon J.	116,959	27,607
Petit D.	27,541	13,591	Sauvageau B.	144,500	51,322
Pettigrew Hon P.	116,959	34,421	<i>Allowance as</i>		
Phinney EL.	116,959	56,617	<i>Committee Vice-chairperson</i>	3,473	
Picard P.	144,500	52,884	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Deputy Whip</i>		
<i>Deputy Whip</i>			<i>Other Opposition Party</i>	1,287	
<i>Other Opposition Party</i>	7,828		Savage M.	144,452	101,411
Pickard Hon RW.	116,959	63,873	Savoie D.	27,541	14,330
Plamondon L.	144,500	83,014	Savoy A.	116,959	112,458
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Caucus Chairperson</i>			<i>Caucus Chairperson</i>		
<i>Other Opposition Party</i>	6,978		<i>Government</i>	15,937	
Poilievre P.	144,452	17,081	Scarpaleggia F.	144,452	45,246
<i>Allowance as</i>			Scheer A.	144,452	140,332
<i>Committee Vice-chairperson</i>	3,474		Schellenberger GR.	144,500	66,114
Poirier-Rivard D.	116,911	35,597	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	3,457	
<i>Committee Vice-chairperson</i>	2,705		Schmidt W.	116,959	127,830
Powers R.	116,911	48,683	<i>Allowance as</i>		
Prentice Hon J.	144,452	129,599	<i>Committee Vice-chairperson</i>	3,473	
Preston J.	144,452	43,152	Scott Hon A.	144,500	70,047
Priddy LAP.	27,541	13,421	Sgro Hon J.	144,500	61,781
Proulx M.	144,500	8,669	Shipley B.	27,541	19,899
<i>Allowance as</i>			Siksay WL.	144,452	125,536
<i>Deputy Chairperson of</i>			Silva M.	144,452	89,332
<i>Committees of the Whole House</i> ..	9,693		Simard C.	116,911	64,729
Rajotte J.	144,500	124,222	Simard Hon R.	144,500	131,463
Ratansi Y.	144,452	45,188	<i>Allowance as</i>		
Redman Hon K.	144,500	73,370	<i>Deputy Whip</i>		
<i>Allowance as</i>			<i>Official Opposition</i>	1,073	
<i>Chief Whip</i>			Simms S.	144,452	172,308
<i>Government</i>	22,449		Skelton Hon C.	144,500	107,434
<i>Allowance as</i>			Smith DS.	116,911	36,180
<i>Chief Whip</i>			Smith J.	144,452	115,649
<i>Official Opposition</i>	3,651		<i>Allowance as</i>		
Regan Hon GP.	144,500	70,573	<i>Committee Vice-chairperson</i>	612	
Reid S.	144,500	7,584	Solberg Hon M.	144,500	151,678
<i>Allowance as</i>			Sorenson K.	144,500	112,724
<i>Deputy House Leader</i>			<i>Allowance as</i>		
<i>Government</i>	1,020		<i>Committee Vice-chairperson</i>	3,472	
Reynolds Hon J.	116,959	157,484	St. Amand L.	144,452	57,920
<i>Allowance as</i>			<i>Allowance as</i>		
<i>House Leader</i>			<i>Committee Chairperson</i>	1,217	
<i>Official Opposition</i>	82		St-Cyr T.	27,541	3,591
Richardson L.	144,452	109,383	St. Denis B.	144,500	143,582
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	3,473		<i>Committee Chairperson</i>	6,838	
Ritz G.	144,500	129,601	St-Hilaire C.	144,500	43,569
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	3,457		<i>Committee Vice-chairperson</i>	3,474	
Robillard Hon L.	144,500	26,478	<i>Allowance as</i>		
Rodriguez P.	144,452	28,735	<i>Deputy House Leader</i>		
<i>Allowance as</i>			<i>Other Opposition Party</i>	1,287	
<i>Committee Chairperson</i>	6,838		Stanton B.	27,541	7,295
Rota A.	144,452	71,811	Steckle P.	144,500	101,201
Roy JY.	144,500	102,415	<i>Allowance as</i>		
Russell T.	123,353	116,548	<i>Committee Chairperson</i>	6,838	

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Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Stinson D	116,959	99,260	Ur R.M.	116,959	83,078
Stoffer P	144,500	110,431	Valeri Hon T.	116,959	56,523
<i>Allowance as</i>			Valley R	144,452	181,986
<i>Committee Vice-chairperson</i>	3,472		Van Kesteren D	27,541	8,689
Storseth B	27,541	23,498	Van Loan P	144,452	52,885
Strahl Hon C	144,500	117,330	Vellacott M	144,500	133,067
<i>Allowance as</i>			Verner Hon J	27,541	15,250
<i>Deputy Speaker and</i>			Vincent R	144,452	42,251
<i>Chairperson of</i>			Volpe Hon J	144,500	59,538
<i>Committees of the Whole House</i> ..	36,049		Wallace M	27,541	13,757
<i>Allowance as</i>			Wappel TW	144,500	62,732
<i>Deputy House Leader</i>			<i>Allowance as</i>		
<i>Official Opposition</i>	2,960		<i>Committee Chairperson</i>	6,838	
Stronach Hon B	144,452	2,688	Warawa M	144,452	98,812
Sweet D	27,541	14,660	Warkentin C	27,541	19,610
Szabo P	144,500	57,962	Wasylcia-Leis J	144,500	89,055
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	3,458		<i>Committee Vice-chairperson</i>	3,478	
Telegdi Hon A	144,500	72,992	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Caucus Chairperson</i>		
<i>Committee Chairperson</i>	6,838		<i>Other Opposition Party</i>	7,892	
Temelkovski L	144,452	96,273	Watson J	144,452	93,188
Thibault L	144,452	73,491	White R	116,959	92,649
Thibault Hon R	144,500	130,934	Wilfert Hon B	144,500	66,528
Thompson Hon G	144,500	94,307	Williams J	144,500	94,282
Thompson M	144,500	109,491	<i>Allowance as</i>		
Tilson D	144,452	52,167	<i>Committee Chairperson</i>	6,838	
Toews Hon V	144,500	116,393	Wilson B	27,541	23,789
Tonks A	144,500	61,416	Wrzesniewskij B	144,452	53,875
<i>Allowance as</i>			Yelich L	144,500	139,775
<i>Committee Chairperson</i>	6,838		Zed P	144,452	123,647
Torsney Hon P	116,959	48,279	Former Members ⁽³⁾	6,581	135,373
Trost B	144,452	89,102			
Turner Hon G	27,541	9,400			
Tweed M	144,452	95,061			
			Total	45,219,517	26,499,863

⁽¹⁾ Bill C-30, assented to on April 21, 2005, amended the allowances and salaries paid to Members of Parliament retroactive to April 1, 2004.

⁽²⁾ This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 11 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

⁽³⁾ Removal, winding-up, resettlement and other expenses.

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
Abbott J	Minister of Canadian Heritage and Status of Women	2,173	Kenney JT	Prime Minister (Multiculturalism)	2,173
Ablonczy D	Minister of Finance	2,173	Komarnicki E	Minister of Citizenship and Immigration	2,173
Adams	Minister of Human Resources and Skills Development	4,396	Lastewka	Minister of Public Works and Government Services	9,693
Hon WP	Minister of Human Resources and Skills Development and Minister responsible for Democratic Renewal	5,297	Hon W	Leader of the Government in the House of Commons	9,693
Anderson DL	Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board (Canadian Wheat Board)	2,173	LeBlanc	Minister of Labour and Housing	9,693
Bagnell Hon L	Minister of Natural Resources	9,693	Hon D	Leader of the Government in the House of Commons and Minister for Democratic Reform	2,173
Bains Hon N	Prime Minister	2,157	Hon J	Minister of Public Safety	2,173
Bakopanos	Minister of Social Development		MacKenzie D	Minister of Justice and Attorney General of Canada	9,693
Hon E	(Social Economy)	9,693	Malhi Hon G	Minister of Human Resources and Skills Development	4,396
Barnes Hon S	Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians	9,693		Minister of Human Resources and Skills Development and Minister responsible for Democratic Renewal	3,140
Boucher S	Prime Minister	2,173		Minister of National Revenue	2,157
Bruinooge R	Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians	2,173	Marleau	President of the Treasury Board and Minister responsible for the Canadian Wheat Board	9,693
Bulte Hon S	Minister of Canadian Heritage	8,007	Hon D	Minister of National Defence	9,693
	Minister of Canadian Heritage and Minister responsible for the Status of Women and Minister of Industry (Women Entrepreneurs)	1,686	Martin Hon K	Minister of Finance	9,693
Byrne Hon G	Minister of Intergovernmental Affairs	9,693	McKay Hon J	Minister of Foreign Affairs	9,693
Carrie C	Minister of Industry	2,173	McTeague		
Cullen Hon R	Minister of Public Safety and Emergency Preparedness	9,693	Hon D	Minister of International Cooperation and Minister for La Francophonie and Official Languages	2,173
DeVillers	Prime Minister	5,848	Menzies T	Minister of Public Works and Government Services	2,173
Hon P				Minister of Justice and Attorney General of Canada	2,173
Drouin Hon C	Prime Minister (Rural Communities)	9,693	Moore J	Minister of Fisheries and Oceans	9,693
Easter Hon W	Minister of Agriculture and Agri-Food (Rural Development)	9,693	Moore R	Minister of Canadian Heritage and Minister responsible for the Status of Women (Status of Women)	2,157
Eyking Hon M	Minister of International Trade (Emerging Markets)	9,693	Murphy Hon S	Minister of Foreign Affairs and Minister of the Atlantic Canada Opportunities Agency	2,173
Fletcher S	Minister of Health and Minister for the Federal Economic Development Initiative for Northern Ontario	2,173	Neville Hon A	Minister of Natural Resources	2,173
Fry Hon H	Minister of Citizenship and Immigration	8,281		Minister of Industry	9,693
	Minister of Citizenship and Immigration and the Minister of Human Resources and Skills Development (Internationally Trained Workers Initiative)	1,412	Pickard		
Gourde J	Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board	2,173	Hon RW	President of the Treasury Board	2,173
Guergis H	Minister of International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics	2,173	Poilievre P	Deputy Leader of the Government in the House of Commons, Minister responsible for Official Languages and Minister responsible for Democratic Reform	4,396
Hiebert R	Minister of National Defence	2,173	Simard Hon R	Minister for Internal Trade, Deputy Leader of the Government in the House of Commons and Minister responsible for Official Languages	5,297
Hinton B	Minister of Veterans Affairs	2,173		Minister of Health	9,693
Hubbard	Minister of Transport	2,157	Torsney Hon P	Minister of International Cooperation	9,693
Hon C			Van Loan P	Minister of Foreign Affairs and Minister of the Atlantic Canada Opportunities Agency	2,173
Jean B	Minister of Transport, Infrastructure and Communities	2,173	Warawa M	Minister of the Environment	2,173
Jennings	Prime Minister (Canada-U.S.)	7,536	Wilfert Hon B	Minister of the Environment	9,693
Hon M			Yelich L	Minister of Human Resources and Social Development	2,173
Kamp R	Minister of Fisheries and Oceans	2,173		Total	338,064
Karygiannis	Minister of Transport	7,536			
Hon J	Minister of Human Resources and Skills Development and Minister responsible for Democratic Renewal	2,157			

Privy Council Department

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 2005 to March 31, 2006)			
Bélanger Hon M	58,896	1,800	60,696
Bennett Hon C	58,896	1,800	60,696
Blondin-Andrew Hon E	58,896	1,800	60,696
Bradshaw Hon C	58,896	1,800	60,696
Chan Hon R	58,836	1,800	60,636
Comuzzi Hon J R	16,923	513	17,436
Godfrey Hon J F	58,836	1,800	60,636
Ianno Hon T	56,132	1,717	57,849
Nicholson Hon R	10,504	322	10,826
Valeri Hon T	50,209	1,717	51,926
Total	487,027	15,068	502,095

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—
STATUTORY AUTHORITY AND PROGRAM EXPENDITURES

Funding authority	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Total
	\$	\$	\$	\$
Vote 15 - Program expenditures	1,562,413	13,753,790	2,798,647	18,114,850
<i>Canada Elections Act</i> —				
39 th general election (January 2006)	221,798,935			221,798,935
38 th general election (June 2004)	787,216			787,216
37 th general election (November 2000)	30,176			30,176
Labrador By-election (May 2005) ⁽¹⁾	384,182			384,182
Ottawa-Centre By-election ⁽²⁾	1,500			1,500
Other statutory expenditures under the <i>Canada Elections Act</i>	26,667,934	32,979,963	3,617,414	63,265,311
	249,669,943	32,979,963	3,617,414	286,267,320
Contributions to employee benefit plans related to Vote 15	446,066	3,926,680	799,008	5,171,754
Contributions to employee benefit plans related to election workers	4,832,758			4,832,758
Total	256,511,180	50,660,433	7,215,069	314,386,682

⁽¹⁾ Labrador (Newfoundland and Labrador).⁽²⁾ The write-off of the by-election is deemed to have been superseded and withdrawn by the dissolution of the Parliament on May 23, 2004, as provided by subsection 31(3) of the *Parliament of Canada Act*.DETAILS OF EXPENDITURES—39th GENERAL ELECTION (JANUARY 2006)

Statutory authority under the <i>Canada Elections Act</i>	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Total
	\$	\$	\$	\$
<i>Canada Elections Act</i> —				
Newfoundland and Labrador	3,095,913			3,095,913
Prince Edward Island	1,003,127			1,003,127
Nova Scotia	5,227,644			5,227,644
New Brunswick	4,406,732			4,406,732
Quebec	33,767,893			33,767,893
Ontario	49,741,274			49,741,274
Manitoba	5,902,758			5,902,758
Saskatchewan	5,404,780			5,404,780
Alberta	12,540,344			12,540,344
British Columbia	17,376,595			17,376,595
Yukon Territory	390,249			390,249
Northwest Territories	338,698			338,698
Nunavut	295,513			295,513
	139,491,521			139,491,521
Reimbursement of election expenses to political parties	27,998,462			27,998,462
Ottawa Headquarters	54,308,952			54,308,952
Total	221,798,935			221,798,935

Privy Council

Office of the Chief Electoral Officer

DETAILS OF STATUTORY EXPENDITURES—LABRADOR BY-ELECTION (MAY 2005)

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>					
Ottawa Headquarters	76,553				76,553
Labrador	307,629				307,629
Total	384,182				384,182

Public Safety and Emergency Preparedness Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Archambault Institution, Sainte-Anne-des-Plaines, Que.	23,775,639	1,184,992	24,960,631
Atlantic Institution, Renous, NB	24,940,261	637,840	25,578,101
Atlantic Region District, Moncton, NB	8,464,276	217,784	8,682,060
Barrie Area Parole Office, Barrie, Ont.	687,106		687,106
Bath Institution, Bath, Ont.	19,803,468	436,291	20,239,759
Bathurst Parole Office, Bathurst, NB	620,095		620,095
Beaver Creek Institution, Gravenhurst, Ont.	8,888,592	53,583	8,942,175
Bowden Institution, Innisfail, Alta.	33,922,316	833,900	34,756,216
Brandon Area Parole Office, Brandon, Man.	614,215	23,249	637,464
Brantford Area Parole Office, Brantford, Ont.	742,100		742,100
Calgary Area Parole Office, Calgary, Alta.	5,847,617	16,687	5,864,304
Carleton Community Correctional Centre Annex, Halifax, NS	828,911		828,911
Carleton Community Correctional Centre, Halifax, NS	670,417	6,513	676,930
Central Ontario District Office, Toronto, Ont.	3,742,107		3,742,107
Charlottetown Parole Office, Charlottetown, PEI	353,935		353,935
Chicoutimi Area Parole Office, Chicoutimi, Que.	575,925		575,925
Chilliwack Parole Office, Chilliwack, BC	1,094,628	33,751	1,128,379
Collins Bay Institution, Kingston, Ont.	20,562,028	23,080,882	43,642,910
Community Corrections Administration Office, Abbotsford, BC.	508,277		508,277
Corner Brook Parole Office, Corner Brook, NL	976,803	34,107	1,010,910
Cowansville Institution, Cowansville, Que.	28,519,606	4,495,830	33,015,436
Dartmouth Parole Office, Dartmouth, NS	667,075	9,303	676,378
Des Laurentides Area Parole Office / Lafertière Community Correctional Centre, St-Jérôme, Que.	2,728,951	17,834	2,746,785
Donnacona Institution, Donnacona, Que.	31,117,679	1,264,612	32,382,291
Dorchester Penitentiary, Dorchester, NB	28,634,783	1,718,038	30,352,821
Downtown Toronto Parole Office, Toronto, Ont.	2,955,070		2,955,070
Drumheller Area Parole Office, Drumheller, Alta.	173,403		173,403
Drumheller Institution, Drumheller, Alta.	32,033,778	783,108	32,816,886
Drummond Institution, Drummondville, Que.	23,550,228	234,994	23,785,222
East and West Quebec District Parole Office, St-Jérôme, Que.	2,675,081		2,675,081
Eastern and Northern Ontario District Office, Kingston, Ont.	2,613,424		2,613,424
Edmonton Area Parole Office, Edmonton, Alta.	3,187,973		3,187,973
Edmonton Institution for Women, Edmonton, Alta.	12,697,241	1,016,259	13,713,500
Edmonton Institution, Edmonton, Alta.	27,065,648	1,155,319	28,220,967
Estrie Area Parole Office, Sherbrooke, Que.	1,431,964		1,431,964
Federal Training Centre, Laval, Que.	16,721,049	534,428	17,255,477
Fenbrook Institution, Gravenhurst, Ont.	23,172,654	92,108	23,264,762
Ferndale Institution, Mission, BC	7,102,825	235,168	7,337,993
Fraser Valley Area Office, Abbotsford, BC	1,632,419		1,632,419
Fraser Valley Institution for Women, Abbotsford, BC.	10,279,838	1,837,775	12,117,613
Fredericton Parole Office, Fredericton, NB	419,408		419,408
Frontenac Institution, Kingston, Ont.	11,585,079	1,067,917	12,652,996
Granby Area Parole Office, Granby, Que.	1,305,665		1,305,665
Grand Falls Sub-Office, Grand Falls, NL	90,890		90,890
Grand Valley Institution for Women, Kitchener, Ont.	13,820,016	607,767	14,427,783
Grande Cache Institution, Grande Cache, Alta.	15,272,076	854,638	16,126,714
Grande Prairie Sub-office, Grande Prairie, Alta.	76,747		76,747
Grierson Centre, Edmonton, Alta.	2,603,138	222,072	2,825,210
Guelph Area Parole Office, Guelph, Ont.	1,876,448		1,876,448
Halifax Parole Office, Halifax, NS	599,235		599,235
Hamilton Community Correctional Centre, Hamilton, Ont.	1,240,846		1,240,846
Hamilton Parole Office, Hamilton, Ont.	3,161,069		3,161,069
Hamilton-Niagara District Office, Hamilton, Ont.	936,905		936,905
Hochelaga Community Correctional Centre, Montreal, Que.	922,729	24,082	946,811
Hull Area Parole Office, Gatineau, Que.	823,031		823,031
Interior Area Office, Kamloops, BC	3,065,752		3,065,752

Public Safety and Emergency Preparedness

Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Isabel McNeil House, Kingston, Ont.	1,097,811	78,103	1,175,914
Joliette Institution, Joliette, Que.	11,525,451	458,177	11,983,628
Joyceville Institution, Kingston, Ont.	25,850,011	1,166,770	27,016,781
Keele Community Correctional Centre, Toronto, Ont.	1,397,991		1,397,991
Kent Institution, Agassiz, BC.	22,045,749	1,656,990	23,702,739
Kentville Parole Office, Kentville, NS.	984,080		984,080
Kingston Area Parole Office, Kingston, Ont.	1,302,195		1,302,195
Kingston Penitentiary, Kingston, Ont.	30,080,081	1,829,854	31,909,935
Kwikw̥welhp Healing Village, Harrison Mills, BC.	4,468,598	51,300	4,519,898
La Macaza Institution, La Macaza, Que.	21,845,988	1,952,307	23,798,295
La Ronge Parole Sub-office, La Ronge, Sask.	77,645		77,645
Lanaudière Area Parole Office, Lachenaie, Que.	960,440		960,440
Laval Area Parole Office, Laval, Que.	3,660,124		3,660,124
Leclerc Institution, Laval, Que.	34,884,320	2,220,275	37,104,595
Lethbridge Area Parole Office, Lethbridge, Alta.	399,101	23,255	422,356
London Area Parole Office, London, Ont.	2,223,679		2,223,679
Longueuil Area Parole Office, Longueuil, Que.	1,078,675		1,078,675
Maisonnette Area Parole Office, Montreal, Que.	6,352,412		6,352,412
Manitoba-Northwest Ontario District Parole Office, Winnipeg, Man.	1,814,191		1,814,191
Martineau Community Correctional Centre, Montreal, Que.	1,458,009	8,942	1,466,951
Matsqui Institution, Abbotsford, BC.	20,025,940	507,798	20,533,738
Medecine Hat Parole Sub-Office, Medecin Hat, Alta.	103,187		103,187
Millhaven Institution, Bath, Ont.	34,150,087	1,107,882	35,257,969
Mission Institution, Mission, BC.	15,741,588	788,099	16,529,687
Montée St-François Institution, Laval, Que.	12,839,582	872,147	13,711,729
Montreal Metropolitan District Parole Office, Montreal, Que.	5,351,544	4,474	5,356,018
Mountain Institution, Agassiz, BC.	20,848,375	105,697	20,954,072
Muskoka Area Parole Office, Gravenhurst, Ont.	273,897		273,897
National Headquarters - Corporate, Ottawa, Ont.	89,410,919	22,254,927	111,665,846
National Headquarters - Functional, Ottawa, Ont.	65,675,069	563,917	66,238,986
North Battleford Area Parole Sub-Office, North Battleford, Sask.	97,739		97,739
Northern Alberta and Northwest Territories District Parole Office, Yellowknife, NWT.	4,068,774		4,068,774
Northern Alberta District Parole Office, Edmonton, Alta.	4,114,460		4,114,460
Northwest Territories Area Parole Office, Yellowknife, NWT.	1,079,903		1,079,903
Nova Institution for Women, Truro, NS.	9,811,209	82,706	9,893,915
Nunavut Area Parole Office, Iqaluit, Nunavut.	255,466		255,466
Nunavut Community Office, Iqaluit, Nunavut.	75,974		75,974
Ogilvy Community Correctional Centre, Montreal, Que.	21,750		21,750
Okimaw Ohci Healing Lodge, Maple Creek, Sask.	4,795,921	60,640	4,856,561
Osborne Community Correctional Centre, Winnipeg, Man.	778,214	20,106	798,320
Oskana Community Correctional Centre, Regina, Sask.	985,825	3,522,053	4,507,878
Ottawa Area Parole Office, Ottawa, Ont.	3,795,281		3,795,281
Ottawa District Office, Ottawa, Ont.	771,440		771,440
Pacific Institution Regional Health Centre, Abbotsford, BC.	31,213,215	249,530	31,462,745
Pacific Region Community Parole Offices, Matsqui, BC.	4,856,075		4,856,075
Pacific Shared Services, Clearbrook, BC.	33,061,264		33,061,264
Parrtown Community Correctional Centre, Saint John, NB.	850,055	19,969	870,024
Pê Sâkâstew Institution, Hobbema, Alta.	4,039,013	574,792	4,613,805
Peel Area Parole Office, Toronto, Ont.	1,946,202		1,946,202
Peterborough Area Parole Office, Peterborough, Ont.	1,384,565		1,384,565
Pittsburgh Institution, Kingston, Ont.	10,668,957	539,201	11,208,158
Port-Cartier Institution, Port-Cartier, Que.	21,699,369	682,359	22,381,728
Portsmouth Community Correctional Centre, Kingston, Ont.	1,281,955	56,213	1,338,168
Prince Albert Area Parole Office, Prince Albert, Sask.	1,688,881	23,253	1,712,134
Prince George Parole Office, Prince George, BC.	2,034,111		2,034,111
Prison for Women, Kingston, Ont.	288,846	3,861	292,707
Quebec Area Parole Office / Marcel Caron Community Correctional Centre, Quebec, Que.	3,504,854	15,678	3,520,532
Quebec Region - Mental Health Centre, Quebec, Que.	6,148,038		6,148,038

Public Safety and Emergency Preparedness

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Red Deer Area Parole Office, Red Deer, Alta.	1,017,681		1,017,681
Regina Area Parole Office, Regina, Sask.	1,481,166		1,481,166
Regional Correctional Learning Centre - Pacific, Mission, BC.	1,483,986		1,483,986
Regional Correctional Staff College, Kingston, Ont.	2,968,783	126,176	3,094,959
Regional Correctional Staff College, Saskatoon, Sask.	1,666,040		1,666,040
Regional Headquarters Atlantic, Moncton, NB.	23,574,979	1,307,094	24,882,073
Regional Headquarters Ontario, Kingston, Ont.	39,581,951	3,172,661	42,754,612
Regional Headquarters Pacific, Abbotsford, BC.	16,589,281	2,331,712	18,920,993
Regional Headquarters Prairies, Saskatoon, Sask.	24,658,484	2,153,064	26,811,548
Regional Headquarters Quebec, Laval, Que.	33,256,941	2,140,267	35,397,208
Regional Psychiatric Centre Prairies, Saskatoon, Sask.	29,309,587	413,842	29,723,429
Regional Reception Centre, Sainte-Anne-des-Plaines, Que.	27,937,186	3,205,808	31,142,994
Regional Staff College, Memramcook, NB.	1,372,970		1,372,970
Regional Treatment Centre, Kingston, Ont.	13,817,469	21,857	13,839,326
Rimouski Area Parole Office, Rimouski, Que.	742,417		742,417
Riverbend Institution, Prince Albert, Sask.	6,821,581	97,317	6,918,898
Rockwood Institution, Stony Mountain, Man.	7,276,366	397,204	7,673,570
Rouyn-Noranda Area Parole Office, Rouyn, Que.	530,728		530,728
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que.	15,442,512	1,113,065	16,555,577
Saint-John Parole Office, Saint-John, NB.	1,550,176	36,053	1,586,229
Saskatchewan District Parole Office, Saskatoon, Sask.	1,218,005		1,218,005
Saskatchewan Penitentiary, Prince Albert, Sask.	39,347,617	2,463,217	41,810,834
Saskatoon Area Parole Office, Saskatoon, Sask.	1,879,282		1,879,282
Sault Ste. Marie Area Parole Office, Sault Ste. Marie, Ont.	129,049		129,049
Shepody Healing Centre, Dorchester, NB.	7,978,717		7,978,717
Sherbrooke Community Correctional Centre, Montreal, Que.	853,188	34,556	887,744
Southern Alberta District Parole Office, Edmonton, Alta.	770,460		770,460
Springhill Institution, Springhill, NS.	30,618,166	9,036,062	39,654,228
St. Catharines Area Parole Office, St. Catharines, Ont.	793,759		793,759
Staff College, Laval, Que.	3,284,756	545,966	3,830,722
St-John's Community Correctional Centre, St-John's, NL.	944,104		944,104
Stony Mountain Institution, Winnipeg, Man.	34,157,999	1,685,229	35,843,228
Sudbury Area Parole Office, Sudbury, Ont.	1,319,253		1,319,253
Sydney Parole Office, Sydney, NS.	849,569		849,569
The Pas Area Parole Office, The Pas, Man.	126,735		126,735
Thompson Area Parole Sub-Office, Thompson, Man.	149,479		149,479
Thunder Bay Area Parole Office, Thunder Bay, Ont.	409,513	23,235	432,748
Timmins Area Parole Office, Timmins, Ont.	83,165		83,165
Toronto East Area Parole Office, Toronto, Ont.	1,504,473		1,504,473
Toronto Team Supervision Office, Toronto, Ont.	338,092		338,092
Toronto West Area Parole Office, Toronto, Ont.	703,972		703,972
Trois-Rivières Area Parole Office, Trois-Rivières, Que.	1,782,502		1,782,502
Truro Parole Office, Truro, NS.	1,078,660	17,626	1,096,286
Vancouver Area Parole Office, Victoria, BC.	8,771,434		8,771,434
Vancouver Island Area Office, Victoria, BC.	3,518,074		3,518,074
Ville-Marie Area Parole Office, Montreal, Que.	7,288,636	11,793	7,300,429
Warkworth Institution, Campbellford, Ont.	30,579,453	933,984	31,513,437
Western Ontario District Office, Guelph, Ont.	976,634		976,634
Westmorland Institution, Dorchester, NB.	11,693,984	654,836	12,348,820
William Head Institution, Victoria, BC.	8,976,112	591,723	9,567,835
Willow Cree Healing Lodge, Duck Lake, Sask.	3,921,875	45,999	3,967,874
Windsor Area Parole Office, Windsor, Ont.	1,112,913		1,112,913
Winnipeg Area Parole Office, Winnipeg, Man.	5,190,439	50,285	5,240,724
Women's Supervision Unit, Toronto, Ont.	1,287,291		1,287,291
Yellowknife Area Parole Office, Yellowknife, NWT.	1,158,035		1,158,035
Total.	1,533,498,213	116,842,737	1,650,340,950

Treasury Board

Secretariat

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board	
		Vote 5	Vote 10
		Government contingencies	Government-wide initiatives
		\$	\$
Agriculture and Agri-Food—			
Department—			
Operating expenditures	1		200,000
Grants and contributions	10	2,900,000	
Canadian Grain Commission—			
Program expenditures	40	21,000,000	
Atlantic Canada Opportunities Agency—			
Department—			
Operating expenditures	1		133,000
Canadian Heritage—			
Department—			
Grants and contributions	5	26,605,150	
Library and Archives of Canada—			
Program expenditures, grants and contributions	50	11,105,898	194,786
National Arts Centre Corporation—			
Payments to the National Arts Centre Corporation	55	1,048,000	
Status of Women—Office of the Co-ordinator—			
Grants	115	227,184	
Telefilm Canada—			
Payments to Telefilm Canada	120	987,000	
Citizenship and Immigration—			
Department—			
Operating expenditures	1		352,000
Grants and contributions	5	6,751,000	
Economic Development Agency of Canada for the Regions of Quebec—			
Operating expenditures	1	3,833,250	
Environment—			
National Round Table on the Environment and the Economy—			
Program expenditures	25	675,782	
Finance—			
Department—			
Operating expenditures	1		352,000
Grants and contributions	5	51,200,000	
Canadian International Trade Tribunal—			
Program expenditures	25	956,650	
Financial Transactions and Reports Analysis			
Centre of Canada—			
Program expenditures	30	3,236,875	
Fisheries and Oceans—			
Operating expenditures	1		497,000
Grants and contributions	10	100,000	
Foreign Affairs and International Trade—			
Departments—			
Foreign Affairs—			
Capital expenditures	5		4,806,772
Grants and contributions	10	3,696,000	
Canadian International Development Agency—			
Grants and contributions	20	195,895,000	
Investment contributions pursuant to Section 3 of the			
<i>Canada Fund for Africa Act</i>	L35	37,000,000	
International Development Research Centre—			
Payments to the International Development Research Centre	40	3,541,000	

Treasury Board Secretariat

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives
		\$	\$
Health—			
Department—			
Operating expenditures	1		143,000
Grants and contributions	5	45,915,000	
Canadian Institutes of Health Research—			
Grants	15	34,320,000	
Public Health Agency of Canada—			
Grants and contributions	35	15,415,000	
Human Resources and Social Development—			
Departments—			
Human Resources and Skills Development—			
Grants and contributions	5	312,901	
Social Development—			
Operating expenditures	1		360,000
Grants and contributions	5	9,900,000	
Indian Affairs and Northern Development—			
Department—			
Operating expenditures	1		512,000
Grants and contributions	10	27,372,720	
Payments to Canada Post Corporation	15	1,400,000	
Office of the Federal Interlocutor for Métis and non-Status			
Indians—Operating	20	2,932,639	
Contributions	25	14,285,000	
Industry—			
Department—			
Operating expenditures	1		126,000
Grants and contributions	10	550,000	
Natural Sciences and Engineering Research Council—			
Grants	75	31,400,000	
Social Sciences and Humanities Research Council—			
Grants	85	25,601,350	
Justice—			
Department—			
Operating expenditures	1	12,550,408	150,000
Courts Administration Service—			
Program expenditures	30	5,413,317	
Offices of the Information and Privacy Commissioners of Canada—			
Office of the Information Commissioner of Canada Program—			
Operating expenditures	45	4,109,633	
National Defence—			
Department—			
Grants and contributions	10	793,160	
Natural Resources—			
Department—			
Operating expenditures	1		252,000
Atomic Energy of Canada Limited—			
Operating and capital expenditures	15	47,011,000	

Treasury Board

Secretariat

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board	
		Vote 5	Vote 10
		Government contingencies	Government-wide initiatives
		\$	\$
Parliament—			
House of Commons—			
Program expenditures	5	7,795,201	
Library of Parliament—			
Program expenditures	10	500,000	
Senate Ethics Officer—			
Program expenditures	17	775,000	
Privy Council—			
Department—			
Program expenditures	1		126,000
Public Works and Government Services—			
Department—			
Operating expenditures	1		2,620,253
Public Safety and Emergency Preparedness—			
Department—			
Operating expenditures	1		252,000
Correctional Service—			
Operating expenditures	40		150,000
National Parole Board—			
Program expenditures	50		3,365,367
Royal Canadian Mounted Police External Review Committee—			
Program expenditures	80	55,450	
Royal Canadian Mounted Police Public Complaints Commission—			
Program expenditures	85	1,166,432	251,822
Transport (Transport, Infrastructure and Communities)—			
Department—			
Operating expenditures	1	35,000,000	383,000
Payments to the Marine Atlantic Inc.	20	34,598,000	
National Capital Commission—			
Operating expenditures	65	2,022,000	
Capital expenditures	70	718,000	
Office of Infrastructure of Canada—			
Contributions	5	16,325,000	
Treasury Board—			
Secretariat—			
Program expenditures	1		352,000
Veterans Affairs—			
Operating expenditures	1		115,000
Grants and contributions	10	4,000	
Western Economic Diversification—			
Operating expenditures	1		
Grants and contributions	5	1,000,000	356,000
Total		750,000,000	16,050,000

SECTION 12

2005-2006

PUBLIC ACCOUNTS OF CANADA

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